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Volume

1

Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1992

Volume I

Summary Report and Financial Statements

Canada

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To His Excellency

The Right Honourable Ramon John Hnatyshyn,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1992.

All of which is respectfully submitted.

Gilles Loiselle,
President of the Treasury Board.

OTTAWA, NOVEMBER 30, 1992

To The Honourable Gilles Loiselle,
President of the Treasury Board.

In accordance with the provisions of Section 64(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1992, to be laid by you before the House of Commons.

Respectfully submitted,

Paul Dick,
Receiver General for Canada.

OTTAWA, NOVEMBER 30, 1992

To The Honourable Paul Dick,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1992.

Under Section 64(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in two volumes:

Volume I—A financial overview and a ten-year summary of the Government's financial transactions; the financial statements of Canada on which the Auditor General has expressed an opinion; the observations by the Auditor General on the financial statements of Canada; analyses of budgetary revenue and expenditure, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

Volume III of the Public Accounts has been replaced by a separate report entitled President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.

The audited financial statements contained in Volume I are for the year ended March 31, 1992.

Respectfully submitted,

Nick Mulder,
Deputy Receiver General for Canada.

OTTAWA, NOVEMBER 30, 1992

VOLUME 1

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: financial overview and a ten-year summary of the Government's financial transactions;

SECTION 2: audited financial statements of the Government of Canada;

SECTION 3: review of budgetary revenue;

SECTION 4: review of budgetary expenditure;

SECTION 5: analysis of consolidated accounts;

SECTION 6: analysis of loans, investments and advances;

SECTION 7: analysis of specified purpose accounts;

SECTION 8: analysis of other liabilities;

SECTION 9: analysis of foreign exchange accounts;

SECTION 10: analysis of unmatured debt; and,

SECTION 11: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

(a) PART I

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The content of **Part I** is summarized as follows:

(i) Summary Tables (Section 1)

Section 1 includes tables which provide summaries of the financial operations contained in the ministerial sections. It also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repealed in the current year, and of all authorities available from previous years.

(ii) Ministerial Sections (Sections 2 to 30)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*

  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Amounts Credited to the Vote*

  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*

  This statement displays by program the nature of revenue collected for each main classification of revenue.

(b) PART II

Part II presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings, works, machinery and equipment (Section 6);
- transfer payments (Section 7);
- public debt charges (Section 8);
- payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 9);
- federal-provincial shared-cost programs (Section 10);
- other Government-wide information (Section 11); and,
- other miscellaneous information (Section 12).

Volume III of the Public Accounts has been replaced by a separate document entitled President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.

SECTION 1

1991-92
PUBLIC ACCOUNTS

Financial Overview and Supplementary Financial Information

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1991-92 - THE YEAR IN RETROSPECT

This section provides an overview of the financial operations of the Government of Canada. The financial statements are set out in summary form, with comparative figures for the previous ten years. The financial transactions are presented in accordance with the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

The Deficit and Net Debt

The 1990-1991 recession put substantial upward pressure on the deficit in both 1990-91 and 1991-92, as real gross domestic product declined in both 1990 and 1991. The fall in real output, with its accompanying decline in employment and higher unemployment resulted in dampening the increase in revenues and higher unemployment insurance benefit payments. In addition, the fiscal situation was further affected in 1991-92 by transitional costs associated with the replacement of the manufacturers' sales tax with the Goods and Services Tax (GST). Although the increase in the deficit in 1990-91 was largely contained, the deficit for fiscal year 1991-92 increased by $4.0 billion to $34.6 billion. Budgetary revenue advanced by only 2.2% in 1991-92, less than half the growth witnessed in 1990-91. Program spending increased by 7.5%, with half of the increase attributable to increased unemployment insurance benefits. In contrast, public debt charges declined 3.1%, reflecting the decline in interest rates. With the deficit increasing in 1991-92, coupled with virtually no growth in nominal gross domestic product (GDP) - nominal GDP advanced by only 1.0% in 1991 - the deficit, as a percentage of the economy, stood at 5.1%, up from 4.6% recorded in 1990-91, but still well below the peak of 8.7% recorded in 1984-85.

With the deficit of $34.6 billion in 1991-92, the accumulated deficit, or net debt, stood at $423.1 billion as of March 31, 1992. As a percentage of GDP, the net debt stood at 62.7%, the highest level in the postwar period.

Table 1.1 sets out the deficit and net debt over the last ten fiscal years, both in absolute terms and as a percentage of GDP; figures for GDP relate to the calendar years ending in those years. Chart A compares the rate of growth of net debt with the rate of growth of GDP for the last ten fiscal years.

TABLE 1.1

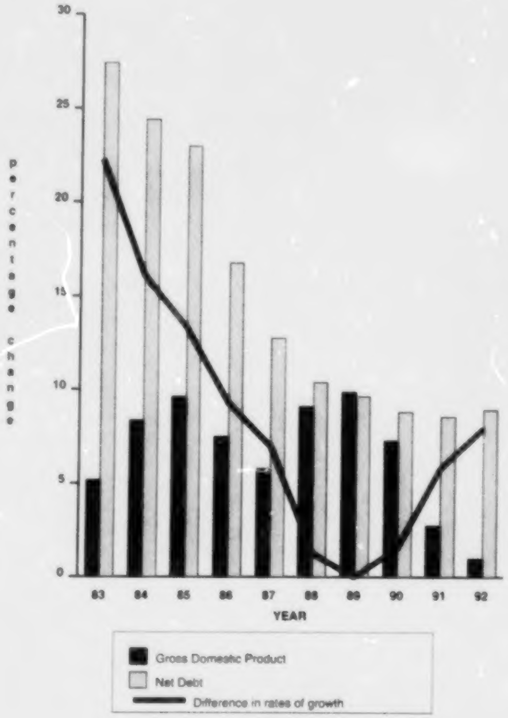
DEFICIT AND NET DEBT

(in millions of dollars)

Year ended March 31	Budgetary deficit	% of Gross Domestic Product	Net debt	% of Gross Domestic Product
1983	29,029	7.8	134,918	36.0
1984	32,917	8.1	167,835	41.4
1985	38,512	8.7	206,347	46.4
1986	34,583	7.2	240,930	50.4
1987	30,733	6.1	271,663	53.7
1988	28,201	5.1	299,864	54.4
1989	28,951	4.8	328,815	54.3
1990	28,996	4.5	357,811	55.0
1991	30,618	4.6	388,429	58.2
1992	34,643	5.1	423,072	62.7

CHART A

GROSS DOMESTIC PRODUCT AND NET DEBT



Budgetary revenue in 1991-92 amounted to $122.0 billion, up 2.2% from the level reported in 1990-91. The growth in budgetary revenue was affected by a number of factors, including the impact of the recession on the applicable tax bases, the transition from the federal manufacturers' sales tax to the Goods and Services Tax, and policy actions to maintain the financial integrity of the Unemployment Insurance Account. The recession has had the most pronounced effect on corporate income tax collections, which declined 20.2% from 1990-91 levels. The transitional costs associated with the replacement of the federal manufacturers' sales tax by the Goods and Services Tax (GST) also served to dampen the growth in budgetary revenue. The impact of these factors was partially offset by increases in unemployment insurance premium contributions, primarily due to increases in premium rates, and higher personal income tax collections.

Personal income tax revenue, the largest component of budgetary revenues, increased by 6.3% in 1991-92, down from the increase of 11.0% recorded in 1990-91. The increase in collections in 1991-92 was largely related to technical factors rather than increases in the applicable tax bases. The replacement of the manufacturers' sales tax by the GST also resulted in the replacement of the federal sales tax credit, which was claimed at the time of tax filing and netted against personal income taxes otherwise payable, by the enhanced payment of the quarterly low-income GST Credit, which is netted against GST collections. Recoveries in fiscal year 1991-92 for overpayments to the Provincial Tax Collection Agreements Account for both 1990 and 1991 and to the Unemployment Insurance Account also served to increase personal income tax revenues in 1991-92. Personal incomes were up only 3% in 1991 compared to an increase of 7.5% in 1990. Declines in employment and lower inflation dampened increases in employment income, while lower interest rates resulted in a decline in investment income. The full impact of these economic developments was not fully reflected in 1991-92 personal income tax collections, given the lags in collections and the payment of refunds.

Corporation income tax revenue declined by 20.2% in 1991-92 from a year earlier. This marks the second consecutive year in which corporate income tax collections have declined. Rising unit labour costs and weakening demand have left corporate profit margins at their lowest levels since the 1981-82 recession. Corporate profits have declined steadily since the fourth quarter of 1988 and by the end of 1991 were nearly 65% below their pre-recession peak. The decline in corporate income tax revenue has been proportionally less than the cumulative decline in corporate profits, owing in part to the impact of the base-broadening measures introduced as part of the 1988 Income Tax Reform as well as the introduction in the April 1989 budget of the Large Corporations Tax.

Excise taxes and duties include the federal manufacturers' sales tax, the GST which replaced the manufacturers' sales tax on January 1, 1991, customs import duties, energy taxes, and other excise taxes and duties. Excise taxes and duties declined during the year by 3.5%, reflecting the transitional costs associated with sales tax reform, primarily the rebating of sales tax paid on new and unused goods in inventory as of December 31, 1990, the one-time payment of the small business transitional grant, and the netting of the low-income GST Credit against GST collections.

In 1991-92, the first full fiscal year of implementation, net GST revenues amounted to $15,168 million. These collections are net of the low-income GST Credit and rebates to the municipal governments, hospitals and schools and refunds. The impact of the recession on consumer demand and the phase-out of tariffs under the Canada-United States Free Trade Agreement resulted in lower revenues in the other components of excise taxes and duties.

In contrast, unemployment insurance contributions increased by 21.1% in 1991-92. This increase was attributable to the increases in maximum insurable earnings, effective at the beginning of each calendar year, coupled with the July 1, 1991 and January 1, 1992 increases in premium rates.

Total net budgetary expenditure in 1991-92 amounted to $156.7 billion. This represents an increase of 4.5% from the level of $150.0 billion reported in 1990-91. Most of the increase in expenditures between 1990-91 and 1991-92, was concentrated in three major components - transfers to persons, transfers to other levels of government, and other major transfers. In contrast, declines were recorded in Crown corporations expenditures, other government expenditures -- primarily in the operations of government -- and public debt charges.

Public debt charges declined by 3.1% in 1991-92. This is the first year since the mid-1950s that public debt charges have recorded a year-to-year decline. The decline in public debt charges reflects the impact of lower interest rates, which have accompanied the reduction in inflation. Interest rates peaked in May 1990 and have recorded significant declines thereafter. The impact of the decline in interest rates more than offsets the increase in gross unmatured debt.

Total program spending - that is, government spending excluding public debt charges - advanced 7.5%. The increase in program spending primarily reflects the impact of the recession on the cyclically-sensitive components of program spending, especially unemployment insurance benefits, cash transfers under Established Programs Financing, and Canada Assistance Plan transfers. Significantly dampening the impact of these factors on program spending was the effect of the various restraint measures that the Government had introduced with the implementation of the Expenditure Control Plan. Fiscal year 1991-92 was the second year of the Expenditure Control Plan. This Plan is a comprehensive approach to expenditure control, and effectively controls about 60% of all government spending on programs. The major programs exempt from the Plan include federal transfers to persons (elderly benefits, veterans' pensions and allowances, and unemployment insurance benefits) and certain major federal transfers to provinces (Equalization and Canada Assistance Plan transfers to equalization-receiving provinces).

The largest component of program spending --- transfers to persons --- advanced by 13.5% in 1991-92, primarily attributable to the large increase in unemployment insurance benefits as a result of the recession. Unemployment insurance benefits were up 23.6%. Elderly benefit payments were up 7.4%, reflecting increases in both average benefits, which are indexed to quarterly changes in the consumer price index, and the eligible population base. The indexation factor in 1991-92 was affected by the one-time price impact associated with the introduction of the Goods and Services Tax on January 1, 1991.

Direct cash transfers to other levels of government increased by 7.4% between 1990-91 and 1991-92. The major factor contributing to this increase was higher cash transfers to provinces under the Established Programs Financing (EPF) program, as the weakness in revenue growth in 1991-92 lowered the value of the tax point transfer. Transfers under the Canada Assistance Plan advanced 5.4% in 1991-92. Under the Canada Assistance Plan, the federal government provides funds to provinces and territories to help them pay for certain social assistance benefits and services. Under the Expenditure Control Plan, the growth in these transfers to Ontario, Alberta, and British Columbia are capped at 5% per year. Fiscal arrangements increased by 6.9% in 1991-92.

Other transfer payments increased by 20.4%, due primarily to increased payments for agricultural support, in the face of low world grain prices resulting from the international grain dispute between the United States and the European Economic Community. Increases were also recorded in grants and contributions to Indian and Inuit peoples and in assistance to developing countries. Crown corporations expenditures declined 9.4% from 1990-91. The lower payments in 1991-92 primarily reflected reduced transfers to the CBC, VIA Rail and Canada Post Corporation, due to the impact of past restraint and restructuring measures.

Other program expenditures include defence spending on operations and equipment, as well as government administration and specific services delivered to the public. Other program expenditures declined by 2.2% in 1991-92. Excluding defence, which increased by 1.2% in 1991-92, non-defence operating spending declined 4.3%. Spending remained restrained in 1991-92 due to the ongoing restraint measures introduced in past budgets and specific reduction initiatives undertaken in 1991-92. In the February 1991 budget, the government announced that departmental non-wage and capital operating budgets would be frozen for 1991-92 and that departmental operating budgets would not be adjusted for any increase in wage costs resulting from newly negotiated collective agreements in 1991-92. To effect the latter decision, legislation was passed in the Fall of 1991 to freeze all federal government employees' wages for the first year in any new contract and to limit the increase in the second year to a maximum of 3%. In addition, layers of management were eliminated and the number of executives in the federal public service reduced by 10%. Legislation to bring federal pension legislation into compliance with the Income Tax Act and address some long-standing fairness issues has received Royal Assent. In addition, this Act puts federal public service pension plans on a fully-funded basis, consistent with private sector plans. Until the passage of this Act, the federal government incurred expenditures to cover indexing costs. With the passage of the Act, existing and future pension benefits are to be fully funded as they are earned, including the indexation costs. As a result, the government will no longer be making separate payments to cover shortfalls in indexation costs.

On June 18, 1992, Royal Assent was given to the Debt Servicing and Reduction Account and the Spending Control Act. Net revenues collected from the GST by law must go to the Debt Servicing and Reduction Account to help pay for the cost of servicing the public debt and ultimately to reduce the debt. In addition, net proceeds from the sale of the government's share in Crown corporations and gifts to the Crown are deposited in this Account. During 1991-92, the net amount transferred into the Account was $15,171 million. Net GST revenues amounted to $15,168 million, while net proceeds from the sales of shares in Crown corporations amounted to $2.5 million. In 1991-92, gifts to the Crown totalled $389,000. For more details, see Section 2 in this volume.

Table 1.2 sets out the levels and changes in revenues, expenditures and the deficit over the last ten years.

TABLE 1.2

REVENUE, EXPENDITURE AND THE DEFICIT

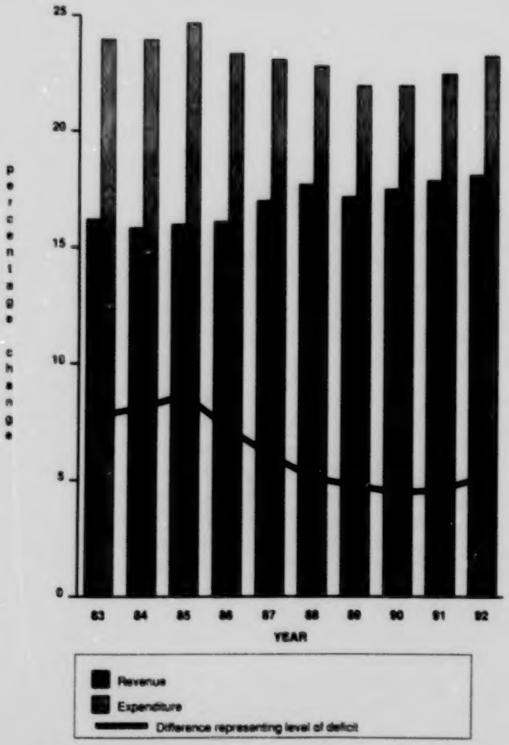
(in millions of dollars)

Year ended March 31	Revenue	% change over preceding year	Expenditure	% change over preceding year	Deficit
1983	60,662	0.6	89,691	18.2	29,029
1984	64,168	5.8	97,085	8.2	32,917
1985	71,056	10.7	109,568	12.9	38,512
1986	76,933	8.3	111,516	1.8	34,583
1987	85,931	11.7	116,664	4.6	30,733
1988	97,612	13.6	125,813	7.7	28,201
1989	104,067	6.6	133,018	5.8	28,951
1990	113,707	9.3	142,703	7.3	28,996
1991	119,353	5.0	149,971	5.1	30,618
1992	122,032	2.2	156,675	4.5	34,643

Chart B compares the levels of revenue and expenditure, expressed as a percentage of GDP over the last ten years and shows the trend in the deficit over that period.

CHART B

REVENUE AND EXPENDITURE AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT



The Spending Control Act imposes legislated limits on the amount of federal government spending over the five-year period 1991-92 to 1995-96 inclusive. The legislated spending limits are based on the spending projections contained in the February 1991 budget. Adjustments are made to exclude spending related to public debt charges, major self-financing programs (Unemployment Insurance Act and federal advances to the Farm Income Protection Act), expenditures made as a result of emergencies, expenditures related to events occurring prior to April 1991, and losses on the sale or disposal of shares in Crown corporations.

The spending limit for 1991-92, as specified under the Act, was $97.2 billion. Spending during the course of 1991-92 subject to the Spending Control Act amounted to $95.8 billion -- $1.4 billion below the spending limit for the year (See Section 2 for more details). The lower spending was largely attributable to discretionary actions undertaken during the course of 1991-92 to contain the growth in the deficit.

Factors affecting Financial Requirements

The government's net financial requirements reflect not only the difference between budgetary revenue and expenditure, but also the net result of funds generated by non-budgetary and foreign exchange transactions. Non-budgetary transactions in 1991-92 amounted to $2.8 billion, down $3.2 billion from 1990-91. Financial requirements, excluding foreign exchange transactions, therefore, amounted to $31.8 million. As a percentage of GDP, financial requirements, excluding foreign exchange transactions, were 4.8% in 1991-92.

Foreign exchange transactions resulted in a net source of funds of $0.9 billion, compared to a net requirement of $4.9 billion during 1990-91. Foreign exchange transactions are primarily directed towards promoting orderly conditions in the Canadian dollar exchange market. As a result, total financial requirements amounted to $30.9 billion, up $1.4 billion from the 1990-91 requirement. Unmatured debt transactions amounted to $29.1 billion in 1991-92, down $1.4 billion from 1990-91. Cash balances at March 31, 1992 stood at $0.8 billion, down $1.8 billion from March 31, 1991.

TABLE 1.3

FINANCIAL REQUIREMENTS
(in millions of dollars)

			Financial requirements		
Year ended March 31	Budgetary deficit	Non-budgetary transactions	Excluding foreign exchange transactions	Foreign exchange transactions	Including foreign exchange transactions
1983	–29,029	5,210	–23,819	–640	–24,459
1984	–32,917	7,698	–25,219	414	–24,805
1985	–38,512	8,688	–29,824	2,423	–27,401
1986	–34,583	4,073	–30,510	5,626	–24,884
1987	–30,733	7,815	–22,918	–6,390	–29,308
1988	–28,201	9,352	–18,849	–7,149	–25,998
1989	–28,951	6,527	–22,424	–5,730	–28,154
1990	–28,996	8,466	–20,530	–697	–21,227
1991	–30,618	6,080	–24,538	–4,895	–29,433
1992	–34,643	2,843	–31,800	941	–30,859

Source/requirement (–)

TABLE 1.4

NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

Year ended March 31	Loans, investments and advances	Specified purpose accounts	Other non-budgetary transactions	Total non-budgetary transactions
1983	–107	3,291	2,026	5,210
1984	–270	4,566	3,402	7,698
1985	709	5,100	2,879	8,688
1986	41	5,186	–1,154	4,073
1987	1,386	5,328	1,101	7,815
1988	1,509	6,766	1,077	9,352
1989	1,088	4,886	553	6,527
1990	1,050	6,418	998	8,466
1991	430	4,917	733	6,080
1992	–184	5,633	–2,606	2,843

Source/requirement (–)

SUPPLEMENTARY FINANCIAL INFORMATION

This part provides a ten year comparative summary of the Government's financial transactions, both on the Public Accounts basis and on the National Accounts basis. The Public Accounts presentation reflects the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume. The National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy.

Public Accounts Presentation

The "Summary Statement of Transactions" (Table 1.5) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS (1)
in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
I. Budgetary transactions										
A. Revenue, Table 1.6	60,662	64,168	71,056	76,933	85,931	97,612	104,067	113,707	119,353	122,032
B. Expenditure, Table 1.7	-89,691	-97,085	-109,568	-111,516	-116,664	-125,813	-133,018	-142,703	-149,971	-156,675
Deficit	-29,029	-32,917	-38,512	-34,583	-30,733	-28,201	-28,951	-28,996	-30,618	-34,643
II. Non-budgetary transactions, Table 1.9										
A. Loans, investments and advances	-107	-270	709	41	1,386	1,509	1,088	1,050	430	-184
B. Specified purpose accounts	3,291	4,566	5,100	5,186	5,328	6,766	4,886	6,418	4,917	5,633
C. Other transactions	2,026	3,402	2,879	-1,154	1,101	1,077	553	998	733	-2,606
Net source	5,210	7,698	8,688	4,073	7,815	9,352	6,527	8,466	6,080	2,843
Financial requirements (excluding foreign exchange transactions)(3)	-23,819	-25,219	-29,824	-30,510	-22,918	-18,849	-22,424	-20,530	-24,538	-31,800
III. Foreign exchange transactions(2), Table 1.10	-640	414	2,423	5,626	-6,390	-7,149	-5,730	-697	-4,895	941
Total financial requirements(3)	-24,459	-24,805	-27,401	-24,884	-29,308	-25,998	-28,154	-21,227	-29,433	-30,859
IV. Unmatured debt transactions(2), Table 1.10	22,418	26,638	26,847	23,770	29,182	22,913	28,454	20,906	30,490	29,064
Change in cash(4)	-2,041	1,833	-554	-1,114	-126	-3,085	300	-321	1,057	-1,795
V. Cash balance at end of year, Table 1.10	4,579	6,412	5,858	4,744	4,618	1,533	1,833	1,512	2,569	774

Details can be found in other sections of this volume.

(1) Consistent with the Statement of Transactions in Section 2 of this volume.

(2) The change in unmatured debt payable in foreign currencies, -$1,082 million in 1991-92 (-$1,149 million in 1990-91), has been included as part of foreign exchange transactions.

(3) Cash requirements (-)

(4) Cash decrease (-)

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
I. Budgetary transactions										
A. REVENUE, Section 3										
Tax revenue—										
Income tax—										
Personal	26,330	26,967	29,254	33,008	37,878	45,125	46,026	51,895	57,601	61,222
Corporation	7,139	7,286	9,379	9,210	9,885	10,878	11,730	13,021	11,726	9,359
Unemployment insurance contributions	4,900	7,259	7,553	8,719	9,558	10,425	11,268	10,738	12,707	15,394
Non-resident	998	908	1,021	1,053	1,355	1,162	1,578	1,361	1,372	1,261
	39,367	*42,420*	*47,207*	*51,990*	*58,676*	*67,590*	*70,602*	*77,015*	*83,406*	*87,236*
Excise taxes and duties—										
Goods and services tax									2,574	15,168
Sales tax	5,842	6,561	7,592	9,345	11,972	12,927	15,645	17,672	12,635	-1,969
Customs import duties	2,828	3,376	3,794	3,971	4,187	4,385	4,521	4,587	4,001	3,999
Other	1,959	2,110	2,312	2,827	2,925	3,026	2,959	3,425	3,711	4,557
	10,629	*12,047*	*13,698*	*16,143*	*19,084*	*20,338*	*23,125*	*25,684*	*22,921*	*21,755*
Energy taxes—										
Excise tax—Gasoline	408	386	404	729	1,279	2,286	2,174	2,154	2,928	3,138
Petroleum and gas revenue tax	1,960	2,106	2,563	2,037	473	–75	105	57	–1	3
Excise tax—Aviation gas and diesel fuel				41	213	385	369	260	265	300
Natural gas and gas liquids tax	1,264	524	–15	–15	1		–1			
Oil export charges	626	347	677	327		1				
Canadian Ownership special charge	889	805	850	229	–1	6	–1			
	5,147	*4,168*	*4,479*	*3,348*	*1,965*	*2,603*	*2,646*	*2,471*	*3,192*	*3,441*
	15,776	*16,215*	*18,177*	*19,491*	*21,049*	*22,941*	*25,771*	*28,155*	*26,113*	*25,196*
Other tax revenue	132	126	107	126	144	207	265	226	279	273
Total tax revenue	55,275	58,761	65,491	71,607	79,869	90,738	96,638	105,396	109,798	112,705
Non-tax revenue—										
Return on investments—										
Bank of Canada	1,885	1,713	1,858	1,856	1,971	1,871	1,938	2,239	2,809	1,844
Canada Mortgage and Housing Corporation	892	941	913	892	866	853	845	822	772	754
Farm Credit Corporation	361	424	463	386	354	326	301	239	230	215
Exchange Fund Account	435	345	224	–505	366	752	1,658	1,661	2,258	2,900
Interest on bank deposits	433	395	243	278	219	279	256	278	285	192
Other return on investments	622	448	597	754	479	656	549	611	453	1,161
	4,628	*4,266*	*4,298*	*3,661*	*4,255*	*4,737*	*5,547*	*5,850*	*6,807*	*7,066*
Other non-tax revenue	759	1,141	1,267	1,665	1,807	2,137	1,882	2,461	2,748	2,261
Total non-tax revenue	5,387	5,407	5,565	5,326	6,062	6,874	7,429	8,311	9,555	9,327
Total net revenue	60,662	64,168	71,056	76,933	85,931	97,612	104,067	113,707	119,353	122,032

TABLE 1.7

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1988	1990	1991	1992
I. Budgetary transactions										
B. EXPENDITURE, Section 4										
Transfer payments—										
To persons—										
Old age security benefits, guaranteed income supplements and spouses' allowances	9,643	10,406	11,418	12,525	13,445	14,349	15,202	16,154	17,131	18,393
Unemployment insurance benefits	9,823	9,782	10,052	10,036	10,444	10,487	10,972	11,694	14,665	18,126
Family allowances	2,231	2,326	2,418	2,501	2,534	2,564	2,606	2,653	2,736	2,821
Other	1,270	1,177	1,323	1,525	1,393	1,510	1,596	1,543	1,406	1,434
	22,967	*23,691*	*25,211*	*26,587*	*27,816*	*28,910*	*30,376*	*32,044*	*35,938*	*40,774*
To other levels of Government—										
Fiscal arrangements	5,597	5,977	5,985	5,941	6,302	7,007	8,127	8,653	8,280	8,854
Insurance and medical care services	4,060	5,564	6,330	6,400	6,607	6,558	6,678	6,663	6,033	6,689
Canada Assistance Plan	2,832	3,288	3,745	3,916	4,051	4,246	4,556	5,006	5,788	6,099
Education support	1,532	2,065	2,265	2,277	2,232	2,242	2,227	2,166	1,862	2,142
Other	1,082	1,228	1,548	1,725	1,461	1,949	2,495	2,643	2,327	2,300
	15,103	*18,122*	*19,873*	*20,259*	*20,653*	*22,002*	*24,083*	*25,131*	*24,290*	*26,084*
Other transfer payments	9,356	12,329	14,330	12,903	13,192	14,982	14,496	13,789	12,560	15,125
	47,426	54,142	59,414	59,749	61,661	65,894	68,955	70,964	72,788	81,983
Crown corporations expenditures	6,841	4,835	6,232	4,493	4,987	4,855	5,763	5,292	5,852	5,301
Operating and capital expenditures—										
National Defence	6,599	7,488	8,416	8,691	9,518	10,257	10,434	10,859	10,816	10,948
All other departments and agencies	11,922	12,543	13,051	13,142	13,840	15,779	14,697	16,768	17,978	17,212
	18,521	20,031	21,467	21,833	23,358	26,036	25,131	27,627	28,794	28,160
Total program spending	72,788	79,008	87,113	86,075	90,006	96,785	99,849	103,883	107,434	115,444
Public debt charges	16,903	18,077	22,455	25,441	26,658	29,028	33,169	38,820	42,537	41,231
Total net expenditure	89,691	97,085	109,568	111,516	116,664	125,813	133,018	142,703	149,971	156,675

TABLE 1.8

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
COMPARATIVE STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
FINANCIAL ASSETS										
LOANS, INVESTMENTS AND ADVANCES										
Enterprise Crown corporations	22,340	21,852	21,135	21,252	20,422	18,972	18,238	17,678	17,428	18,150
Less: allowance for valuation	3,760	3,700	3,800	3,700	3,800	3,400	4,200	3,500	3,600	3,800
	18,580	*18,152*	*17,335*	*17,552*	*16,622*	*15,572*	*14,038*	*14,178*	*13,828*	*14,350*
Other	12,856	14,317	15,024	15,166	14,610	14,251	14,497	13,507	13,527	13,659
Less: allowance for valuation	6,438	7,251	7,850	8,250	8,150	8,250	8,050	8,250	8,350	8,820
	6,368	*7,066*	*7,174*	*6,916*	*6,460*	*6,001*	*6,447*	*5,257*	*5,177*	*4,839*
Total Net Loans, Investments and Advances	***24,948***	***25,218***	***24,509***	***24,468***	***23,082***	***21,573***	***20,485***	***19,435***	***19,605***	***19,189***
FOREIGN EXCHANGE ACCOUNTS										
International reserves held in the Exchange Fund Account	4,636	3,623	4,211	3,459	8,212	14,779	17,422	15,393	19,066	17,148
International Monetary Fund—Subscriptions	2,716	3,995	3,985	4,670	4,936	5,038	4,534	4,474	4,565	4,797
Less: International Monetary Fund—Notes payable and Special Drawing Rights allocations	3,323	4,302	4,332	5,151	5,580	5,815	5,186	5,045	5,063	5,400
Total Net Foreign Exchange Accounts	***4,029***	***3,316***	***3,864***	***2,978***	***7,568***	***14,002***	***16,770***	***14,822***	***18,568***	***16,545***
ACCOUNTS RECEIVABLE	***1,514***	***1,447***	***1,516***	***1,590***	***1,711***	***1,838***	***2,157***	***2,421***	***3,165***	***4,208***
CASH IN TRANSIT	***2,565***	***1,876***	***1,882***	***1,693***	***1,468***	***2,322***	***2,087***	***2,035***	***2,196***	***2,902***
CASH	***4,579***	***6,412***	***5,858***	***4,744***	***4,618***	***1,533***	***1,833***	***1,512***	***2,569***	***774***
TOTAL FINANCIAL ASSETS	**37,635**	**38,269**	**37,629**	**35,473**	**38,447**	**41,268**	**43,332**	**40,225**	**45,503**	**43,618**
ACCUMULATED DEFICIT	**134,918**	**167,835**	**206,347**	**240,930**	**271,663**	**299,864**	**328,815**	**357,811**	**388,429**	**423,072**
TOTAL	**172,553**	**206,104**	**243,976**	**276,403**	**310,110**	**341,132**	**372,147**	**398,036**	**433,932**	**466,690**
LIABILITIES										
SPECIFIED PURPOSE ACCOUNTS										
Canada Pension Plan Account (net)	1,173	1,307	1,502	1,773	1,978	2,284	2,540	2,962	3,459	3,181
Superannuation accounts (net)	34,143	38,009	42,312	46,994	51,992	57,417	63,241	69,626	74,839	80,731
Government Annuities Account	1,150	1,124	1,095	1,060	1,024	987	948	907	864	821
Deposit and trust accounts	839	1,099	1,353	1,776	1,795	1,747	1,221	1,156	1,114	1,103
Provincial tax collection agreements account	1,031	1,308	1,617	1,390	1,447	2,497	1,766	1,398	585	344
Other	354	409	477	549	634	704	806	891	996	1,310
Total Specified Purpose Accounts	***38,690***	***43,256***	***48,356***	***53,542***	***58,870***	***65,636***	***70,522***	***76,940***	***81,857***	***87,490***
OTHER LIABILITIES	***17,301***	***19,947***	***22,901***	***21,632***	***22,629***	***24,687***	***25,324***	***26,534***	***28,172***	***27,315***
UNMATURED DEBT										
Payable in Canadian currency	110,177	136,815	163,662	187,432	216,614	239,527	267,981	288,887	319,377	348,441
Payable in foreign currencies	6,385	6,086	9,057	13,797	11,997	11,282	8,320	5,675	4,526	3,444
Total Unmatured Debt	***116,562***	***142,901***	***172,719***	***201,229***	***228,611***	***250,809***	***276,301***	***294,562***	***323,903***	***351,885***
TOTAL	**172,553**	**206,104**	**243,976**	**276,403**	**310,110**	**341,132**	**372,147**	**398,036**	**433,932**	**466,690**

TABLE 1.9

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
II. Non-budgetary transactions										
A. LOANS, INVESTMENTS AND ADVANCES, Section 6										
Enterprise Crown corporations—										
Lending institutions—										
Canada Deposit Insurance Corporation	60	140	-40	-895	-268	-131	-361	320	150	-560
Canada Mortgage and Housing Corporation	-30	194	364	195	254	234	273	201	194	65
Export Development Corporation	-40	-5	39	64	49	55	25	-75	-16	
Farm Credit Corporation	-394	-379	172	214	591	-179	230	104	-82	-159
Federal Business Development Bank	145	172	157	119	93	51				-10
	-259	*122*	*692*	*-303*	*719*	*30*	*167*	*550*	*246*	*-664*
All other enterprise Crown corporations—										
Canadian National Railway Company	-41	-62	2	9	352	29	12	12	13	15
Other	304	428	23	177	-241	1,391	555	-2	-9	-73
	263	*366*	*25*	*186*	*111*	*1,420*	*567*	*10*	*4*	*-58*
Allowance for valuation	1,523	-60	100	-100	100	-400	800	-700	100	200
	1,527	***428***	***817***	***-217***	***930***	***1,050***	***1,534***	***-140***	***350***	***-522***
Other loans, investments and advances—										
Provincial and territorial governments	-41	35	67	110	89	37	28	-140	86	118
National governments including developing countries	-273	-167	-172	-142	124	81	132	696	19	-59
International organizations (subscriptions less notes)	-213	-335	-378	-220	46	15	-24	-70	-37	-105
Veteran's Land Act Fund advances less allowance for conditional benefits	28	31	32	31	26	24	20	17	13	14
Joint and mixed enterprises	-1,396	-653	-93	-61	237	319	36	362		
Miscellaneous	-527	-372	-163	140	34	-117	-438	125	-101	-100
	-2,422	*-1,461*	*-707*	*-142*	*556*	*359*	*-246*	*990*	*-20*	*-132*
Allowance for valuation	788	763	599	400	-100	100	-200	200	100	470
	-1,634	***-698***	***-108***	***258***	***456***	***459***	***-446***	***1,190***	***80***	***338***
Total loans, investments and advances after allowance for valuation	-107	-270	709	41	1,386	1,509	1,088	1,050	430	-184
B. SPECIFIED PURPOSE ACCOUNTS, Section 7										
Liability accounts—										
Canada Pension Plan Account	148	134	195	271	205	306	256	422	497	-278
Superannuation accounts	3,987	3,865	4,303	4,682	4,998	5,425	5,825	6,385	5,211	5,892
Government Annuities Account	-22	-26	-29	-35	-36	-37	-39	-41	-43	-43
Deposit and trust accounts	-482	260	254	423	19	-47	-526	-65	-42	-11
Provincial tax collection agreements account	-384	277	309	-227	57	1,050	-731	-368	-813	-241
Other	44	56	68	72	85	69	101	85	107	314
Total specified purpose accounts	3,291	4,566	5,100	5,186	5,328	6,766	4,886	6,418	4,917	5,633
C. OTHER TRANSACTIONS, Sections 8 and 11										
Accounts receivable	62	67	-69	-74	-121	-127	-319	-264	-744	-1,043
Cash in transit	-736	689	-6	189	225	-854	235	52	-161	-706
Other liabilities	2,700	2,646	2,954	-1,269	997	2,058	637	1,210	1,638	-857
Total other transactions	2,026	3,402	2,879	-1,154	1,101	1,077	553	998	733	-2,606
Net non-budgetary transactions after allowance for valuation	5,210	7,698	8,688	4,073	7,815	9,352	6,527	8,466	6,080	2,843
Summary—										
Net non-budgetary transactions before allowance for valuation	2,899	6,995	7,989	3,773	7,815	9,652	5,927	8,966	5,880	2,173
Allowance for valuation	2,311	703	699	300		-300	600	-500	200	670
Net non-budgetary transactions after allowance for valuation	5,210	7,698	8,688	4,073	7,815	9,352	6,527	8,466	6,080	2,843

Source/requirement (–)

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
III. Foreign exchange transactions, Section 9										
International reserves held in the Exchange Fund Account	-1,613	1,013	-588	752	-4,753	-6,567	-2,643	2,029	-3,673	1,918
International Monetary Fund—Subscriptions	64	-1,279	10	-685	-266	-102	504	60	-91	-232
	-1,549	*-266*	*-578*	*67*	*-5,019*	*-6,669*	*-2,139*	*2,089*	*-3,764*	*1,686*
Less: International Monetary Fund—Notes payable	44	-961	-32	-637	-359	-208	495	126	5	275
Special Drawing Rights allocations	24	-18	2	-182	-70	-27	134	15	-23	-62
	68	*-979*	*-30*	*-819*	*-429*	*-235*	*629*	*141*	*-18*	*-337*
Unmatured debt transactions payable in foreign currencies	977	-299	2,971	4,740	-1,800	-715	-2,962	-2,645	-1,149	-1,082
Total foreign exchange transactions	-640	414	2,423	5,626	-6,390	-7,149	-5,730	-697	-4,895	941
IV. Unmatured debt transactions, Section 10										
Marketable bonds	4,989	7,281	12,379	15,584	13,337	9,928	10,899	10,689	15,294	14,395
Canada savings bonds	7,663	5,563	3,756	2,285	64	9,014	-5,567	-6,827	-6,485	1,154
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	17	18	16	240	1,351	696	513	67	420	9
Treasury bills	9,750	12,575	10,600	9,650	15,000	4,100	21,650	15,850	20,600	13,150
Notes and loans	863	1,085	2,987	861	-2,823	-1,171	-2,015	-1,734	-163	-7
Canada bills					1,045		86	315	-438	-1,008
	23,282	*26,522*	*29,738*	*28,620*	*27,974*	*22,567*	*25,566*	*18,360*	*29,228*	*27,693*
Less: Government's holdings of unmatured debt—										
Marketable bonds	-110	172	-122	137	-175	141	10	107	-58	-132
Canada savings bonds held on account of employees	-3	11	42	-27	36	11	10	-36	19	-57
Canada savings bonds held on account of the Payroll Savings Plan					731	217	54	28	-74	-100
Unmatured debt transactions payable in foreign currencies	977	-299	2,971	4,740	-1,800	-715	-2,962	-2,645	-1,149	-1,082
	864	*-116*	*2,891*	*4,850*	*-1,208*	*-346*	*-2,888*	*-2,546*	*-1,262*	*-1,371*
Total unmatured debt transactions payable in Canadian currency	22,418	26,638	26,847	23,770	29,182	22,913	28,454	20,906	30,490	29,064
V. Cash balance at end of year, Section 11										
In Canadian currency	4,193	6,329	5,779	4,566	4,479	1,381	1,708	1,369	2,459	677
In foreign currencies	386	83	79	178	139	152	125	143	110	97
Total cash balance	4,579	6,412	5,858	4,744	4,618	1,533	1,833	1,512	2,569	774

Source/requirement (–)

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1997	1988	1989	1990	1991	1992
CANADA PENSION PLAN ACCOUNT										
Receipts—										
Employer and employee contributions	3,446	3,716	3,879	4,495	4,976	5,583	6,248	7,278	7,969	8,391
Investment income	2,236	2,534	2,889	3,162	3,404	3,669	3,913	4,182	4,410	4,463
Disbursements—										
Pensions	-3,036	-3,657	-4,224	-4,887	-5,722	-7,329	-8,445	-9,473	-10,541	-11,793
Administration expenses	-85	-89	-100	-111	-140	-135	-133	-145	-163	-134
Net	2,561	2,504	2,444	2,659	2,518	1,788	1,583	1,842	1,675	927
Investments—Securities in Investment Fund	-2,413	-2,370	-2,249	-2,388	-2,313	-1,482	-1,327	-1,420	-1,178	-1,205
Total (net) Canada Pension Plan Account	148	134	195	271	205	306	256	422	497	-278
SUPERANNUATION ACCOUNTS										
Public Service Superannuation Account—										
Receipts—										
Government contribution	339	349	373	391	398	427	434	426	478	621
Employee contributions	339	362	379	384	410	415	406	456	483	558
Public Service corporations—Employer and employee contributions	232	239	246	246	242	240	248	253	252	305
Interest	981	1,261	1,616	1,993	2,445	2,775	3,075	3,392	3,745	4,593
Actuarial liability adjustment	267									506
Other	21	21	21	25	31	31	33	42	43	48
Disbursements—										
Annuities	-523	-576	-647	-740	-835	-931	-1,037	-1,142	-1,247	-2,164
Other	-45	-42	-49	-65	-77	-116	-159	-118	-107	-114
Transfer from the Supplementary Retirement Benefits Account										4,395
Change in unamortized portion of actuarial deficiency	301	481	356	244	53					
Net	*1,912*	*2,095*	*2,295*	*2,478*	*2,667*	*2,841*	*3,000*	*3,309*	*3,647*	*8,748*
Canadian Forces Superannuation Account—										
Receipts—										
Government contribution	183	200	212	223	233	247	255	270	288	401
Employee contributions	105	113	120	125	131	139	142	151	161	188
Interest	755	933	1,125	1,350	1,546	1,782	1,968	2,161	2,370	2,726
Actuarial liability adjustment	286	20								
Other	2	2	2	2	3	2	3	4	4	4
Disbursements—										
Annuities	-315	-336	-363	-394	-426	-459	-499	-544	-586	-1,113
Other	-12	-10	-13	-16	-17	-20	-25	-31	-31	-26
Transfer from the Supplementary Retirement Benefits Account										1,207
Change in unamortized portion of actuarial deficiency	20	239	203	152	62	4		-1	-2	-2
Net	*1,024*	*1,161*	*1,286*	*1,442*	*1,532*	*1,695*	*1,844*	*2,010*	*2,204*	*3,385*
Royal Canadian Mounted Police Superannuation Account—										
Receipts—										
Government contribution	61	65	67	68	72	82	99	71	93	105
Employee contributions	31	34	34	34	37	40	41	43	47	60
Interest	103	127	157	196	237	271	307	349	393	478
Actuarial liability adjustment	5									
Disbursements—										
Annuities	-19	-21	-24	-27	-33	-40	-48	-59	-68	-96
Other	-2	-2	-2	-2	-3	-2	-2	-2	-3	-2
Transfer from the Supplementary Retirement Benefits Account										328
Change in unamortized portion of actuarial deficiency	17	22	19	11	1					
Net	*196*	*225*	*251*	*280*	*311*	*351*	*397*	*402*	*462*	*873*

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS—*Concluded*

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1997	1988	1989	1990	1991	1992
Members of Parlement Retiring Allowance Account—										
Receipts—										
Government contribution	2	2	2	2	2	2	2	2	2	2
Members' contributions	2	2	2	2	2	2	2	2	2	2
Interest	2	2	2	2	3	3	3	3	3	3
Actuarial liability adjustment										158
Disbursements—										
Annuities	–2	–3	–5	–4	–4	–5	–7	–6	–6	–7
Transfer from the Supplementary Retirement Benefits Account										10
Net	*4*	*3*	*1*	*2*	*3*	*2*		*1*	*1*	*168*
Members of Parlement Retirement Compensation Arrangements Account—										
Receipts—										
Government contribution										3
Net										*3*
Supplementary Retirement Benefits Account—										
Receipts—										
Government contribution	81	94	100	103	111	115	115	130	139	1
Employee contributions	87	94	100	103	111	115	115	129	139	1
Public Service corporations—Employer and employee contributions	43	45	46	47	45	48	50	52	52	
Other	180	185	260	268	273	332	398	471	613	3
Disbursements—										
Annuities	–31	–27	–25	–27	–37	–53	–71	–94	–118	
Transfer to other superannuation accounts[1]										–5,940
Other	–9	–10	–11	–14	–18	–21	–23	–25	–25	
Net	*351*	*381*	*470*	*480*	*485*	*536*	*584*	*663*	*797*	*–5,935*
	3,487	3,865	4,303	4,682	4,998	5,425	5,825	6,385	7,111	7,242
Allowance for the actuarial liability for employee pensions	500								–1,900	–1,350
Total (net) superannuation accounts	3,987	3,865	4,303	4,682	4,998	5,425	5,825	6,385	5,211	5,892

Source/requirement (–)

[1] As at April 1, 1991 the balances in the Supplementary Retirement Benefits Account for the Public Service, the Canadian Forces and the Royal Canadian Mounted Police were transferred to their respective superannuation account in accordance with the pensions reform Act Bill C-55 which received Royal Assent September 29, 1992.

National Accounts Presentation

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework.

In 1991-92, the National Accounts deficit increased by $1,805 million or 6.9% from the 1990-91 level. This reflects a 5.9% increase in revenue and a 6.1% increase in expenditure.

TABLE 1.12

GOVERNMENT OF CANADA
NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE AND EXPENDITURE TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
I. National Accounts transactions[1]										
A. REVENUE—										
Direct taxes—										
Persons	33,213	35,715	37,893	44,218	50,110	56,688	58,871	65,349	74,741	78,960
Corporations	9,292	10,049	11,354	11,418	10,357	11,968	12,671	12,355	10,806	9,227
Non-residents	1,116	1,051	1,170	1,192	1,448	1,418	1,808	1,421	1,610	1,254
Total direct taxes	*43,621*	*46,815*	*50,417*	*56,828*	*61,915*	*70,074*	*73,350*	*79,125*	*87,157*	*89,441*
Indirect taxes	16,863	16,789	18,719	18,708	21,812	24,254	26,362	29,138	27,325	32,600
Other current transfers from persons	15	16	18	24	23	25	28	32	36	32
Investment income	4,913	6,567	7,256	7,933	8,067	9,023	10,410	11,491	12,685	12,652
Capital consumption allowances	1,008	1,077	1,176	1,255	1,303	1,354	1,455	1,570	1,674	1,792
Total revenue	66,420	71,264	77,586	84,748	93,120	104,730	111,605	121,356	128,877	136,517
B. EXPENDITURE—										
Current goods and services—										
Defence	6,896	7,560	8,447	9,203	9,505	10,226	10,618	11,092	11,766	11,496
Non-defence	12,283	12,603	13,314	14,115	14,600	14,803	15,633	17,462	18,373	19,624
Total current goods and services	*19,179*	*20,163*	*21,761*	*23,318*	*24,105*	*25,029*	*26,251*	*28,554*	*30,139*	*31,120*
Transfer payments to persons	25,989	28,254	30,440	31,809	33,570	34,799	36,418	38,915	43,907	50,786
Subsidies	5,915	5,825	7,804	5,206	5,405	6,347	5,569	4,952	5,672	7,354
Capital assistance	3,373	3,239	3,452	2,716	2,414	1,792	1,580	1,589	1,487	1,243
Current transfers to non-residents	1,072	1,282	1,541	1,537	1,904	2,262	2,471	2,950	2,325	2,649
Interest on the public debt	16,821	17,900	22,116	25,102	26,385	28,680	32,885	38,570	42,319	41,020
Transfers to provinces	15,902	18,316	20,120	20,269	20,959	22,781	23,953	25,211	25,931	26,864
Transfers to local governments	345	528	503	488	523	653	702	884	882	891
Gross capital formation	1,310	1,714	2,433	2,175	1,944	1,897	2,218	2,258	2,261	2,441
Total expenditure	89,906	97,221	110,170	112,620	117,209	124,240	132,047	143,883	154,923	164,368
Deficit	-23,486	-25,957	-32,584	-27,872	-24,089	-19,510	-20,442	-22,527	-26,046	-27,851

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(1) These "National Accounts transactions" are consistent with those released by Statistics Canada on August 31, 1992.

Public Accounts and National Accounts Reconciliation

The reconciliation of transactions between the Public Accounts and National Accounts is set out in the table that follows. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and are thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis with the exception of the non-tax revenue . While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis. This difference also results in a different treatment of the acceleration of source deductions and sales and excise taxes by large firms.

Transactions of employee pension accounts are treated as non-budgetary in the Public Accounts, although the Government's contributions to, and interest payments on, these accounts are included in expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the National Accounts presentation, and pension payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. The National Accounts also ignore the sale of capital assets as such sales are not deemed to give rise to production. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the National Accounts termed "Capital consumption allowance". This item is not a part of Public Accounts reporting.

Both the Public Accounts and the National Accounts include the financial activities of the Consolidated Crown corporations. However, the inclusions are not identical.

TABLE 1.13

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	Year ended March 31									
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
Budgetary revenue—Public Accounts	60,662	64,168	71,056	76,933	85,931	97,612	104,067	113,707	119,353	122,032
Reconciling items—										
Government pension receipts	4,508	4,965	5,528	6,070	6,548	7,176	7,756	8,523	9,440	9,902
Corporate income tax—Excess of accruals over collections	910	520	-458	-138	-58	1,428	941	-686	-920	-132
Capital consumption allowances	1,008	1,077	1,176	1,255	1,303	1,354	1,455	1,570	1,674	1,792
Petroleum compensation charge[1]	2,852	1,833	2,291	690				-1	3	
Non-tax revenue[2]	-580	-656	-835	-989	-968	-1,260	-1,190	-1,316	-1,276	-1,344
Deficits of Government business enterprises	-1,208	-1,088	-1,104	-933	-938	-937	-907	-991	-726	-689
Goods and Services Tax									1,735	4,276
Miscellaneous[3]	-1,732	445	-68	1,860	1,302	-643	-517	550	-406	680
Total revenue—National Accounts	66,420	71,264	77,586	84,748	93,120	104,730	111,605	121,356	128,877	136,517
Budgetary expenditure—Public Accounts	89,691	97,085	109,568	111,516	116,664	125,813	133,018	142,703	149,971	156,675
Reconciling items—										
Government pension payments	961	1,029	1,139	1,285	1,437	1,600	1,801	1,978	2,073	2,132
Net expenditure of funds and agencies[4]	1,245	1,403	1,457	1,442	1,568	1,555	1,344	1,726	1,246	1,296
Capital consumption allowances	1,008	1,077	1,176	1,255	1,303	1,354	1,455	1,570	1,674	1,792
Petroleum compensation program[5]	2,746	1,763	2,238	1,133	6	60				
Non-tax revenue[6]	-580	-656	-835	-989	-968	-1,260	-1,190	-1,316	-1,276	-1,344
Deficits of Government business enterprises	-1,208	-1,088	-1,104	-933	-938	-937	-907	-991	-726	-689
Budgetary transfers to funds and agencies	-927	-1,232	-1,526	-1,273	-1,213	-1,336	-1,335	-1,265	-1,063	-1,123
Goods and Services Tax- Transfer and Subsidies									726	3,158
Miscellaneous[7]	-3,030	-2,160	-1,943	-816	-650	-2,609	-2,139	-522	2,298	2,471
Total expenditure—National Accounts	89,906	97,221	110,170	112,620	117,209	124,240	132,047	143,883	154,923	164,368

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(1) In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.

(2) Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(3) Major items under miscellaneous include adjustments for proceeds from the sale of used capital assets, air transportation tax, imputed items, the treatment of revenue in the supplementary accounting period after March 31, and the treatment of the acceleration of source deductions and sales and excise taxes by large firms.

(4) In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.

(5) This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.

(6) Various non-tax revenues, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(7) Major items under miscellaneous include adjustments for reserves and write-offs, provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, and the treatment of expenditure in the supplementary accounting period after March 31.

SECTION 2

1991-92
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

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PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The basic financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, financial requirements and changes in financial position for the year. In 1991-92, two supplementary statements report transactions under the Spending Control Act and the Debt Servicing and Reduction Account Act.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The basic financial statements consist of five statements and accompanying notes.

The first statement is the Statement of Transactions, which shows the extent to which cash going out from the Government exceeded cash coming in (financial requirements), and the resulting net new borrowing. The financial transactions are classified into the following categories:

- **Budgetary transactions** are all transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, tax and non-tax revenue, together with expenditures.

- **Non-budgetary transactions** are all transactions in loans, investments and advances, in liabilities for the administration of certain public money received or collected for special purposes, and in all other liabilities, other than those related to foreign exchange and unmatured debt.

- **Foreign exchange transactions** are all transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar), accounting for the net position of the Government with respect to the International Monetary Fund, and unmatured debt payable in foreign currencies.

- **Unmatured debt transactions** show increases or decreases in unmatured debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, special non-marketable bonds issued to the Canada Pension Plan Investment Fund and Treasury bills. They exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Accumulated Deficit, which reflects the net accumulation of annual deficits and surpluses since Confederation.

The third statement is the Statement of Revenue and Expenditure, which presents the Government's revenue and expenditure (results of operations) for the year.

The fourth statement is the Statement of Assets and Liabilities. This statement discloses the Government's cash balances and investments, and amounts owing to and by the Government at the end of the year. It differs in some ways from a conventional private sector balance sheet. Two major differences concern items that are not reported on this statement: fixed assets, having been accounted for as expenditures, and tax revenues receivable since tax revenues are reported on a cash basis. The difference, therefore, between total assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government.

The fifth statement is the Statement of Changes in Financial Position, which provides information on the Government's cash requirements for operating and investing activities, and how these activities were financed.

In addition to the basic financial statements, two supplementary statements provide details of transactions under the Spending Control Act and the Debt Servicing and Reduction Account Act. The Spending Control Act deals with limiting program spending for the period from 1991-92 to 1995-96 inclusive to the levels projected in the February 1991 Budget. The Debt Servicing and Reduction Account Act calls for certain revenues including the Goods and Services Tax (GST) to be used to service the public debt and not to fund new program spending.

Other sections in this volume, together with Volume II of the Public Accounts are designed to provide more detailed supplementary information in respect of matters reported in the financial statements. Audited financial statements of Crown corporations which were formerly contained in Volume III of the Public Accounts, are now reported in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada. The opinion of the Auditor General on the financial statements does not extend to this supplementary information or to the Annual Report to Parliament on Crown Corporations.

STATEMENT OF RESPONSIBILITY

The basic and supplementary financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements and on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are generally prepared on an accrual basis of accounting; a notable exception is that tax revenues are reported on a cash basis. Furthermore, fixed assets are charged to budgetary expenditure at the time of acquisition or construction. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks, and which are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

The Auditor General of Canada provides an independent opinion on the financial statements prepared by the Government as presented in Section 2 of Volume I. The duties of the Auditor General in that respect are contained in section 6 of the Auditor General Act, section 8 of the Spending Control Act and section 9 of the Debt Servicing and Reduction Account Act. Additional information is provided in the observations at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.

J.A. MACDONALD *Comptroller General of Canada*	DAVID A. DODGE *Deputy Minister of Finance*	NICK MULDER *Deputy Receiver General for Canada*

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1992

(in millions of dollars)

	1992	1991
BUDGETARY TRANSACTIONS		
Revenue	122,032	119,353
Expenditure	-156,675	-149,971
Deficit for the year	-34,643	-30,618
NON-BUDGETARY TRANSACTIONS		
Net requirement (-) or net source from loans, investments and advances	-184	430
Net source from specified purpose accounts	5,633	4,917
Net requirement (-) or net source from other transactions	-2,606	733
Net source	2,843	6,080
Financial requirements (excluding foreign exchange transactions)	-31,800	-24,538
NET SOURCE OR NET REQUIREMENT (-) FROM FOREIGN EXCHANGE TRANSACTIONS [1]	***941***	***-4,895***
Total financial requirements	-30,859	-29,433
NET INCREASE IN UNMATURED DEBT TRANSACTIONS [1]	***29,064***	***30,490***
Decrease (-) or increase in cash	-1,795	1,057
CASH BALANCE AT BEGINNING OF YEAR	***2,569***	***1,512***
CASH BALANCE AT END OF YEAR	***774***	***2,569***

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

[1] Change in unmatured debt payable in foreign currencies, -$1,082 million in 1992 (-$1,149 million in 1991), has been included as part of foreign exchange transactions.

GOVERNMENT OF CANADA

Statement of Accumulated Deficit for the Year Ended March 31, 1992

(in millions of dollars)

	1992	1991
ACCUMULATED DEFICIT, BEGINNING OF YEAR	***388,429***	***357,811***
Deficit for the year	34,643	30,618
ACCUMULATED DEFICIT, END OF YEAR (Note 7)	***423,072***	***388,429***

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure for the Year Ended March 31, 1992

(in millions of dollars)

	1992		1991	
	Gross[1]	Net[1]	Gross[1]	Net[1]
REVENUE (Note 4)—				
TAX REVENUE				
Income tax—				
Personal	61,222	61,222	57,601	57,601
Corporation	9,359	9,359	11,726	11,726
Unemployment insurance contributions	15,394	15,394	12,707	12,707
Non-resident	1,261	1,261	1,372	1,372
	87,236	*87,236*	*83,406*	*83,406*
Excise taxes and duties—				
Goods and services tax	15,168	15,168	2,574	2,574
Sales tax and excise taxes	6,516	6,029	20,027	19,538
Customs import duties	3,999	3,999	4,001	4,001
	25,683	*25,196*	*26,602*	*26,113*
Other tax revenue	273	273	279	279
	113,192	***112,705***	***110,287***	***109,798***
NON-TAX REVENUE				
Return on investments	7,167	7,066	6,857	6,807
Other non-tax revenue	5,404	2,261	5,568	2,748
	12,571	***9,327***	***12,425***	***9,555***
TOTAL REVENUE	**125,763**	**122,032**	**122,712**	**119,353**
EXPENDITURE—				
TRANSFER PAYMENTS—				
To persons—				
Old age security benefits, guaranteed income supplements and spouses' allowances	18,393	18,393	17,131	17,131
Unemployment insurance benefits	18,126	18,126	14,665	14,665
Family allowances	2,821	2,821	2,736	2,736
Other	1,434	1,434	1,406	1,406
	40,774	*40,774*	*35,938*	*35,938*
To other levels of government—				
Fiscal arrangements	8,854	8,854	8,280	8,280
Insurance and medical care services	6,689	6,689	6,033	6,033
Canada Assistance Plan	6,099	6,099	5,788	5,788
Education support	2,142	2,142	1,862	1,862
Other	2,300	2,300	2,327	2,327
	26,084	*26,084*	*24,290*	*24,290*
Other transfer payments	15,125	15,125	12,560	12,560
TOTAL TRANSFER PAYMENTS (Note 5)	***81,983***	***81,983***	***72,788***	***72,788***
Crown corporations expenditures (Notes 5 and 8)	***6,398***	***5,301***	***6,714***	***5,852***
Other program expenditures—				
National Defence	11,286	10,948	11,163	10,816
All other departments and agencies	19,508	17,212	20,128	17,978
TOTAL OTHER PROGRAM EXPENDITURES (Note 5)	***30,794***	***28,160***	***31,291***	***28,794***
Public debt charges	***41,231***	***41,231***	***42,537***	***42,537***
TOTAL EXPENDITURE (Note 6)	**160,406**	**156,675**	**153,330**	**149,971**
DEFICIT FOR THE YEAR	**34,643**	**34,643**	**30,618**	**30,618**

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

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[1] The difference between Gross and Net is revenue credited to appropriations and revenue of consolidated Crown corporations.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1992

(in millions of dollars)

	1992	1991
FINANCIAL ASSETS		
LOANS, INVESTMENTS AND ADVANCES—		
Enterprise Crown corporations (Notes 8 and 15)—		
Lending institutions—		
Canada Deposit Insurance Corporation	1,785	1,225
Canada Mortgage and Housing Corporation	8,444	8,509
Export Development Corporation	788	788
Farm Credit Corporation	3,609	3,450
Federal Business Development Bank	304	294
	14,930	*14,266*
All other enterprise Crown corporations—		
Canadian National Railway Company	2,412	2,427
Other	808	735
	3,220	*3,162*
Less: allowance for valuation	3,800	3,600
Total enterprise Crown corporations	14,350	13,828
Other loans, investments and advances—		
Provincial and territorial governments	819	937
National governments including developing countries (Note 9)	3,535	3,476
International organizations (Note 9)	5,179	4,898
Less: notes payable	2,253	2,077
	2,926	*2,821*
Veterans' Land Act Fund advances less allowance for conditional benefits	47	61
Joint and mixed enterprises		
Petro-Canada	4,299	4,299
Other	162	162
	4,461	*4,461*
Miscellaneous	1,871	1,771
	13,659	*13,527*
Less: allowance for valuation	8,820	8,350
Total other loans, investments and advances	4,839	5,177
TOTAL LOANS, INVESTMENTS AND ADVANCES	***19,189***	***19,005***
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account (Note 10)	17,148	19,066
International Monetary Fund—Subscriptions	4,797	4,565
	21,945	*23,631*
Less: International Monetary Fund—Notes payable	4,129	3,854
Special Drawing Rights allocations	1,271	1,209
	5,400	*5,063*
TOTAL FOREIGN EXCHANGE ACCOUNTS	***16,545***	***18,568***
ACCOUNTS RECEIVABLE (net of allowance for doubtful accounts of $1,776 ($1,508 in 1991))	***4,208***	***3,165***
CASH IN TRANSIT	***2,902***	***2,196***
CASH	***774***	***2,569***
TOTAL FINANCIAL ASSETS	**43,618**	**45,503**
ACCUMULATED DEFICIT (Note 7)	**423,072**	**388,429**
TOTAL	**466,690**	**433,932**

	1992	1991
LIABILITIES		
SPECIFIED PURPOSE ACCOUNTS—		
Canada Pension Plan Account (Note 11)	42,047	41,120
Less: securities held by the Canada Pension Plan Investment Fund	38,866	37,661
	3,181	*3,459*
Superannuation accounts (Note 12)	80,731	74,839
Government Annuities Account	821	864
Deposit and trust accounts	1,103	1,114
Provincial tax collection agreements account	344	585
Other	1,310	996
TOTAL SPECIFIED PURPOSE ACCOUNTS	***87,490***	***81,857***
OTHER LIABILITIES—		
Interest and matured debt	10,513	10,345
Less: unamortized discount on Canada and Treasury bills	3,326	4,302
	7,187	*6,043*
Accounts payable	10,899	10,523
Outstanding cheques and warrants	2,695	4,022
Allowance for employee benefits	3,050	3,950
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government—		
Borrowings of agent enterprise Crown corporations (Note 8)	18,578	17,877
Less: borrowings expected to be repaid by these enterprise Crown corporations	15,148	14,327
	3,430	*3,550*
Miscellaneous	54	84
TOTAL OTHER LIABILITIES	***27,315***	***28,172***
UNMATURED DEBT—		
Payable in Canadian currency—		
Marketable bonds	158,062	143,600
Canada savings bonds	35,598	34,444
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	3,501	3,492
Treasury bills	152,300	139,150
	349,461	*320,686*
Less: Government's holdings of unmatured debt	1,020	1,309
	348,441	*319,377*
Payable in foreign currencies—		
Marketable bonds	3,437	3,504
Notes and loans	7	14
Canada bills		1,008
	3,444	*4,526*
TOTAL UNMATURED DEBT (Note 13)	***351,885***	***323,903***
TOTAL	**466,690**	**433,932**

The accompanying notes are an integral part of this statement.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Changes in Financial Position for the Year Ended March 31, 1992

(in millions of dollars)

	1992	1991
CASH REQUIREMENTS FOR:		
OPERATING ACTIVITIES —		
Deficit for the year	34,643	30,618
Less: outflows (inflows) not requiring cash		
Provision for valuation of assets and liabilities	-1,950	-1,725
Government contributions for employee benefits	1,271	1,133
Interest on — employee superannuation accounts	7,802	7,121
— other specified purpose accounts	555	671
Increase in accounts receivable	-1,043	-744
Net decrease (–) or increase in accounts payable and accrued liabilities	-732	1,908
Net increase or decrease (–) in accrued interest and unamortized discount on the public debt	1,144	-245
	7,047	*8,119*
CASH REQUIRED FOR OPERATING ACTIVITIES	***27,596***	***22,499***
INVESTING ACTIVITIES —		
Loans and investments made [1]	7,307	4,990
Less: repayments and recoveries [1]	5,747	5,058
	1,560	*-68*
Excess cash outflows in specified purpose accounts	2,644	2,107
CASH REQUIRED FOR INVESTING ACTIVITIES	***4,204***	***2,039***
TOTAL CASH REQUIREMENTS	**31,800**	**24,538**
FINANCED BY:		
Net increase or decrease (–) in foreign exchange accounts	2,023	-3,746
Issue of foreign currency notes and securities	3,199	6,659
Less: repayments	4,281	7,808
Net foreign currency repayment	*-1,082*	*-1,149*
NET SOURCE OR NET REQUIREMENT (–) FROM FOREIGN EXCHANGE TRANSACTIONS	***941***	***-4,895***
Issue of Canadian currency securities	383,215	362,766
Less: repayments	354,151	332,276
NET CANADIAN CURRENCY BORROWING	***29,064***	***30,490***
NET DECREASE OR INCREASE (–) IN CASH	***1,795***	***-1,057***
TOTAL CASH PROVIDED FOR ALL ACTIVITIES	**31,800**	**24,538**

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

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[1] Figures differ from those shown in the Statement of Transactions because non-cash transactions have been re-classified and shown separately.

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

i. Government of Canada as a reporting entity

As a reporting entity, the Government of Canada comprises all organizations which are owned or controlled by the Government and which are accountable for the administration of their affairs and resources either to a minister of the Government or directly to Parliament.

ii. Method of accounting for Government organizations

Except for enterprise Crown corporations, which are accounted for by the cost method, all Government organizations are accounted for in the financial statements by consolidation. Enterprise Crown corporations are defined as those corporate organizations which are not dependent on parliamentary appropriations, and whose principal activity and source of revenue is the sale of goods and services to outside parties.

iii. Classification of financial transactions

The financial transactions of the Government are classified as budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

Budgetary transactions enter into the calculation of the annual deficit or surplus and are reported on the Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed in the Statement of Assets and Liabilities.

Comparative figures are reclassified retroactively to conform to the current year's presentation.

iv. Budgetary transactions

On the Statement of Revenue and Expenditure, revenue and expenditure are reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

Revenue

Tax revenue is reported net of refunds, and excludes taxes collected on behalf of provinces and territories, and amounts credited to other liability accounts.

The Government generally reports tax revenue in the year in which it is received. Refunds of tax revenue are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. The Goods and Services Tax (GST) quarterly tax credits are charged in the first month of the quarter to which they relate.

Non-tax revenue is reported in the year in which the transactions or events that give rise to the revenue occur.

Expenditure

Expenditure includes charges for work performed, goods received, services rendered, and transfer payments made during the year. Expenditure may also include net charges related to allowances for the valuation of assets, for general contingencies, for borrowings of agent enterprise Crown corporations, and for other liabilities.

v. Assets

Assets are defined as the financial claims acquired by the Government on outside parties. However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these is tax revenue receivable.

The fixed assets of the Government, which include land, engineering structures, buildings, machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction.

vi. Liabilities

Liabilities are defined as financial obligations of the Government to outside organizations and individuals as a result of events and transactions that occurred on or before the accounting date.

The borrowings of all agent enterprise corporations are recorded as a liability of the Government, net of borrowings expected to be repaid directly by these corporations.

Pension or superannuation obligations are determined on an actuarial basis and incorporate the Government's best estimates of future economic events. These annual actuarial valuations may require estimation adjustments due to experience gains and losses and to changes in actuarial assumptions. These adjustments are amortized to the liability and the related expenditure over the expected average remaining service life of the related employee group. The cost of plan amendments, and gains and losses upon a plan settlement or curtailment are recorded in the period the plan amendments, settlement or curtailment occurred.

vii. Valuation of assets and liabilities

Assets

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. In the case of loans to sovereign states, the Government views these loans as collectible unless formally repudiated by the debtor. The allowance for valuation includes reductions from the recorded value of loans (and subscriptions to international organizations that make similar loans) with significant concessionary terms.

The Government's gold reserves are included in the International reserves held in the Exchange Fund Account and are recorded and valued at the Canadian dollar equivalent of 35 Special Drawing Rights per fine ounce. Gold reserves are discussed in more detail in Note 10.

Liabilities

Liabilities are recorded at the amounts ultimately payable. Termination benefits, superannuation plans and Government Annuities Account are reported on an actuarial basis. Superannuation obligations are discussed in more detail in Note 12.

viii. Allowances for general contingencies

The Government establishes allowances in respect of potential debt or debt service relief measures for financially troubled countries under multilateral agreements. These allowances are included, as appropriate, in the allowance for valuation of assets and the allowance for borrowings of agent enterprise Crown corporations.

ix. Translation of foreign currency transactions

Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Authorities for Transactions

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenue can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations can borrow without specific parliamentary authority. Non-agent borrowings are sometimes guaranteed by the Government with the authority of Parliament.

3. Spending and Borrowing Authorities

i. Source and disposition of spending authorities

The following table summarizes the authorities made available by Parliament and used by the Government for expenditure and for loans, investments and advances.

	(in millions of dollars)			
	1992		1991	
	Expenditure (budgetary)	Loans, investments and advances (non-budgetary)	Expenditure (budgetary)	Loans, investments and advances (non-budgetary)
Used in the current year	139,605	1,986	138,065	852
Lapsed	3,518	50	2,289	38
Overexpended	(1)		–4	
Available for use in subsequent years	877	51,164	957	49,953
Authorities available for use, including those from previous years	144,000	53,200	141,307	50,843

Details (unaudited) can be found in Tables 5 and 6, Section 1 of Volume II (Part I) of the Public Accounts.

(1) Less than $500,000.

ii. Reconciliation of expenditure authority

The use of budgetary authority as reported in the above table differs from net total expenditure reported on the Statement of Revenue and Expenditure. Certain specified purpose accounts and certain Crown corporations are consolidated with the Government's financial statements but are not included in the budgetary authorities available for use as shown above. In addition, the authorities above do not include the provision for valuation of assets and liabilities, which is authorized by section 63 of the Financial Administration Act. These differences are summarized below.

	(in millions of dollars)	
	1992	1991
Use of budgetary authority per the above table	139,605	138,065
Effect of consolidating certain specified purpose accounts—		
Unemployment Insurance Account	19,178	13,502
Western Grain Stabilization Account	–94	–37
Other accounts	–62	415
Effect of consolidating certain Crown corporations	54	–78
Net provision for valuation of assets and liabilities	–1,950	–1,725
Internal revenue eliminated	–56	–171
Net total expenditure per Statement of Revenue and Expenditure	156,675	149,971

Details (unaudited) of consolidated specified purpose accounts and consolidated Crown corporations can be found in Section 5 of this volume.

iii. Overexpenditure of spending authority

The following votes were overexpended. Most of these amounts represent liabilities incurred but not paid at the fiscal year end. In the next fiscal year, spending authority for each equivalent appropriation is reduced by the amount of those liabilities.

	(in millions of dollars)
	1992
Communications	
Canadian Museum of Nature	
Vote 55—Payments to the Canadian Museum of Nature	(1)
Veterans Affairs	
Canadian Pension Commission Program	
Vote 10—Program expenditures	(1)
	(1)

Details (unaudited) can be found in the ministerial sections of Volume II (Part I) of the Public Accounts.

(1) Less than $500,000.

iv. Borrowing authorities

The following table shows the borrowing authorities available and their use, reconciled to the change in unmatured debt as reported on the Statement of Assets and Liabilities.

	(in millions of dollars)							
	1992				1991			
	Available	Used	Lapsed	Available for use in subsequent years	Available	Used	Lapsed	Available for use in subsequent years
Authorities which impose a ceiling through borrowing authority Acts	26,400	26,400			27,350	27,350		
Section 47 of the Financial Administration Act[1]	3,900	1,347	2,553		2,600	1,287	1,313	
Total	30,300	27,747	2,553		29,950	28,637	1,313	
Net increase in unmatured debt		27,982				29,340		
Net change in matured Canada savings bonds not yet redeemed		-12				-34		
Change in internal holding of Government debt		-261				-165		
Change in bonds issued to the Canada Pension Plan		-9				-420		
Change in adjustments of consolidated Crown corporations holdings		-28				52		
Foreign currency adjustments		75				-136		
Total use of borrowing authorities		27,747				28,637		

[1] Authorizes the Government to borrow, for a fixed period not exceeding six months, amounts necessary to ensure that the Consolidated Revenue Fund will be sufficient to meet lawfully authorized disbursements.

4. Revenue

i. Personal income tax

The following table presents details of personal income tax revenue as classified in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1992	1991
Income tax		
Personal	62,872	60,245
Social benefit repayments		
Family allowance benefit repayments	215	97
Old age security benefit repayments	225	92
	63,312	*60,434*
Less: refundable tax credits		
child tax credits	1,380	2,094
sales tax credits	700	727
investment tax credits	10	12
	2,090	*2,833*
Total	61,222	57,601

Social benefit repayments are processed through personal income tax returns and are included in personal income tax revenue while social benefit payments made during the year are included in budgetary expenditure.

Entitlements to refundable tax credits are claimed on personal and corporate income tax returns and are settled either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, income tax revenues are reduced, even where no tax has been paid.

Had the social benefit repayments and refundable tax credits been reported as expenditures, both gross total expenditure and income tax revenue would have been adjusted accordingly.

ii. Excise taxes and duties

The following table presents details of excise taxes and duties as classified in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1992	1991
Goods and services tax	28,760	3,369[1]
Less: quarterly tax credits	2,262	598
refunds and rebates	11,330	197
	15,168	*2,574*
Other excise taxes and duties		
Federal sales tax	-1,969	12,635
Energy taxes	3,441	3,192
Other	4,557	3,711
	6,029	*19,538*
Customs import duties	3,999	4,001
Total	25,196	26,113

[1] Revenues reported represent remittances received during February and March 1991.

The Goods and Services Tax (GST) reported in the Statement of Revenue and Expenditure is net of all credits, refunds and rebates.

With the introduction of the GST, the Federal Sales Tax (FST) ceased to have general application after December 31, 1990. Amendments were passed to phase out the existing FST. The FST reported in the Statement of Revenue and

Expenditure is net of refunds and special inventory rebates of the phased-out provisions. These special rebates for the year ended March 31, 1992 amounted to $1,644 million ($1,053 million in 1991).

Other excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewelry, passenger vehicles and air conditioners.

iii. Non-tax revenue

The following are details of non-tax revenue as shown in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1992	1991
Return on investments		
Loans, investments and advances	3,581	4,487
Foreign exchange accounts	2,917	2,269
Other	568	51
	7,066	*6,807*
Other non-tax revenue	2,261	2,748
Total	9,327	9,555

Other non-tax revenue is comprised principally of refunds of previous years' expenditure, services and service fees, privileges, licences and permits, proceeds from sale of capital assets and of current goods and services.

5. Expenditure

i. Transfer payments

The Government makes transfer payments to persons, other levels of government, enterprises, non-profit institutions, international organizations and foreign countries.

Payments to persons essentially constitute an income security framework. Individuals are provided with assistance because of their age (Old Age Security and Family Allowances), because they are temporarily unemployed (Unemployment Insurance), or for other specific purposes.

Payments are made to other levels of government for numerous transfer programs operated by the federal Government under various statutory authorities, including equalization payments and payments for health care, education, and grants in lieu of taxes.

Payments to enterprises include agricultural subsidies for freight, grain storage, oil and gas subsidies for offshore oil and gas development, incentives, oil import compensation, and freight rate subsidies to railway and transportation companies under various statutory Acts.

Payments are made to international organizations that provide development assistance, military protection, and satellite communications. Payments to foreign countries are for official development assistance in the purchase of goods and services. As well, food aid payments are made to international institutions for the benefit of recipients in developing countries.

Payments to non-profit institutions are to universities in aid of research, to non-profit organizations for research and development, and to various national organizations.

The following is a more detailed summary of transfer payments as shown in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1992	1991
Transfer payments—		
To persons	40,774	35,938
To other levels of government	26,084	24,290
Other transfer payments—		
Foreign aid	2,787	2,404
Indians and Inuit	2,547	2,302
Job creation and Labour Force Adjustment	1,951	2,034
Regional and industrial development	2,002	2,130
Agricultural programs	1,853	900
Other	3,985	2,790
	15,125	*12,560*
Total transfer payments	81,983	72,788

ii. Crown corporations expenditures

The following are the major components included in Crown corporations expenditures:

	(in millions of dollars)	
	1992	1991
Expenses of consolidated Crown corporations	5,532	5,248
Expenditures related to enterprise Crown corporations (1)	866	1,466
	6,398	*6,714*
Less: revenue of consolidated Crown corporations	1,097	862
Total	5,301	5,852

(1) Includes a provision for valuation of -$437 million ($889 million in 1991).

Included in the expenses of consolidated Crown corporations of $5,532 million ($5,248 million in 1991) is an amount of $1,904 million expended under the terms of various contractual obligations of Canada Mortgage and Housing Corporation as an agent of the Government of Canada for social housing programs. Total financial obligations under these contracts extend for periods ranging from 1 to 45 years. The uncertainty in forecasting the economic factors used to calculate these obligations precludes reasonable estimation of payments beyond a five-year period. Estimated payments and expenses for the next five years are as follows:

FISCAL YEARS	(in millions of dollars)
1993	1,938
1994	1,956
1995	1,961
1996	1,961
1997	2,009

iii. *Other program expenditures*

Other program expenditures by ministry are as follows:

	(in millions of dollars)	
	1992	1991
Agriculture	878	780
Communications	464	434
Employment and Immigration	538	533
Environment	1,000	1,178
External Affairs	1,052	1,023
Industry, Science and Technology	1,243	1,144
National Health and Welfare	1,073	1,011
National Revenue	2,163	2,107
Public Works	874	1,025
Solicitor General	2,344	2,302
Transport	1,266	1,314
Other	5,320	5,127
Adjustment to allowance for equal pay (1)	-1,003	
	17,212	*17,978*
National Defence	10,948	10,816
Total	28,160	28,794

(1) See Note 16, claims and pending and threatened litigation.

6. Expenditure by Standard Object

Expenditure on the Statement of Revenue and Expenditure is reported by standard object in the following table:

Standard Object		(in millions of dollars)	
		1992	1991
(1)	Personnel	18,469	18,384
(2)	Transportation and communications	1,861	1,931
(3)	Information	241	296
(4)	Professional and special services	3,047	2,995
(5)	Rentals	1,064	1,022
(6)	Purchased repair and maintenance	1,383	1,384
(7)	Utilities, materials and supplies	2,360	2,498
(8)	Construction and/or acquisition of land, buildings and works	760	857
(9)	Construction and/or acquisition of machinery and equipment	3,360	3,238
(10)	Transfer payments	81,983	72,788
(11)	Public debt charges	41,231	42,537
(12)	Other subsidies and payments	4,647	5,400
	Total gross expenditure	160,406	153,330
(13)	*Less:* revenues credited to the vote	2,634	2,497
	gross revenue of consolidated Crown corporations	1,097	862
	Total net expenditure	156,675	149,971

Details (unaudited) can be found in Table 3a, Section 1 of Volume II (Part I) of the Public Accounts.

7. Accumulated Deficit

In accordance with its stated accounting policies, the Government includes in its revenues and expenditures the transactions of certain specified purpose accounts and Crown corporations. Legislation requires that the revenue of specified purpose accounts be earmarked and that related payments be charged against such revenue. Any deficiency of payments over revenue must be met through future revenue. The following table shows the balances of these specified purpose accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	1992	1991
Accumulated deficit excluding consolidated accounts	421,416	390,074
Consolidated specified purpose accounts—		
Unemployment Insurance Account	3,630	-176
Canadian Ownership Account	-3,565	-3,565
Western Grain Stabilization Account	1,042	1,120
Crop Reinsurance Fund	443	496
Agriculture Commodities Stabilization Accounts	140	30
Accrued expenditure of the Crop Reinsurance Fund		63
Accrued expenditure of the Unemployment Insurance Account	703	771
Other specified purpose accounts	-618	-211
	1,775	-1,472
Consolidated Crown corporations—		
Reversal of allowance for valuation	-200	-200
Retained earnings	81	27
	-119	-173
Accumulated deficit	423,072	388,429

Details (unaudited) of the consolidated accounts can be found in Section 5 of this volume.

8. Crown Corporations

i. *Consolidated Crown corporations*

Consolidated Crown corporations are wholly-owned Crown corporations and their wholly-owned subsidiaries which rely on Government funding as their principal source of revenue.

A total of 31 Crown corporations were consolidated in 1992 (33 in 1991). The principal consolidated Crown corporations are: Atomic Energy of Canada Limited, Canadian Broadcasting Corporation, Marine Atlantic Inc., and VIA Rail Canada Inc.

ii. Enterprise Crown corporations

As disclosed in Note 1*ii*, enterprise Crown corporations are not consolidated in the Government's financial statements but are accounted for by the cost method. The principal enterprise Crown corporations are reported separately on the Statement of Assets and Liabilities.

The following tables set out the assets, liabilities, revenues and expenditures/expenses of the Government and of enterprise Crown corporations.

The tables present the financial transactions and results of operations of the enterprise Crown corporations in accordance with, in most cases, generally accepted accounting principles (GAAP) used by private sector companies. Under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written off over their useful lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

For those enterprise Crown corporations whose year end is March 31, the data are based on audited financial statements. For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with their most recent audited financial statements.

The corporate financial statements of each enterprise and other consolidated Crown corporations are reproduced in the President of the Treasury Board's Annual Report to Parliament on Crown corporations and other Corporate Interests of Canada.

a) Assets and liabilities

	(in millions of dollars)			
	1992		1991	
	Government as reported	Enterprise Crown corporations	Government as reported	Enterprise Crown corporations
Assets				
Financial				
Outside parties	29,268	33,322	31,675	33,754
Government and Crown corporations	14,350	26,401	13,828	25,528
Total financial assets ..	43,618	59,723	45,503	59,282
Physical assets and deferred charges		11,831		17,884
Total assets	43,618	71,554	45,503	77,166
Liabilities				
Outside parties				
Borrowings	325,623		300,151	
Agents		18,578		17,877
Non-agents		1,804		2,583
Bank of Canada notes in circulation and amounts owing to depositors		24,099		22,974
Other liabilities	111,375	6,369	106,479	7,808
Government and Crown corporations .	29,692	13,870	27,302	15,978
Total liabilities	466,690	64,720	433,932	67,220
Net assets/liabilities (-) .	-423,072	6,834	-388,429	9,946
Contingent liabilities ...	26,226	597	26,180	475

Details (unaudited) can be found in Section 6 of this volume.

b) Revenues and expenditures/expenses

	(in millions of dollars)			
	1992		1991	
	Government as reported	Enterprise Crown corporations	Government as reported	Enterprise Crown corporations
Revenues				
Outside parties	121,438	16,563	117,375	21,875
Government and Crown corporations .	4,325	4,505	5,337	4,332
Total revenues	125,763	21,068	122,712	26,207
Expenditures/Expenses				
Outside parties	154,639	17,735	149,683	20,952
Government and Crown corporations .	5,767	1,707	3,647	2,387
Total expenditures/ expenses	160,406	19,442	153,330	23,339
Deficit (-)/net income for the year[1]	-34,643	1,626	-30,618	2,868
Other net changes in equity				
Outside parties		-62		-426
Government and Crown corporations .		-4,676		-2,417
Change in net assets/ liabilities (-) for the year	-34,643	-3,112	-30,618	25
Net assets/liabilities (-) beginning of year ...	-388,429	9,946	-357,811	9,921
Net assets/liabilities (-) end of year	-423,072	6,834	-388,429	9,946

Details (unaudited) can be found in Section 6 of this volume.

[1] In 1992, $1,997 million ($2,962 million in 1991) has been remitted to the Government as dividends and transfers of profit and is included in the Government's revenue for the year.

9. International Development Assistance—Loans, Subscriptions, Contingent Liabilities and Commitments

i. Loans to developing countries

Included in loans to National governments—$3,535 million ($3,476 million in 1991)—are loans to developing countries of $2,255 million ($2,309 million in 1991). These loans arose from agreements signed before April 1, 1986 and are either at low interest rates or are interest-free. All similar loans disbursed after April 1, 1986 have been treated as budgetary expenditures. The balances outstanding at March 31, grouped by term, are:

Original term	Grace period before repayment commences	Interest rate	(in millions of dollars)	
			1992	1991
20 years	5 years	5%	20	23
30 years	7 years	3%	157	160
35 years	5 years	*	2	2
40 years	10 years	*	[2]	1
50 years	10 years	*	2,029	2,075
53 years[1]	13 years	*	39	40
55 years[1]	15 years	*	8	8
			2,255	2,309

* Interest-free.

[1] Rescheduled loans.

[2] Less than $500,000.

The terms of these loans confer financial benefits on the recipients and have been fully provided for in the allowance for valuation of assets. Details (unaudited) can be found in Section 6 of this volume.

ii. Subscriptions and loans to international organizations

Loans, investments and advances to international organizations—$5,179 million ($4,898 million in 1991)—include subscriptions to the capital of the International Development Association and loans to other international financial institutions of $4,270 million ($4,090 million in 1991). These loans are shown net after deduction of notes payable of $2,253 million ($2,077 million in 1991), including $2,219 million ($2,046 million in 1991) of notes payable to the aforementioned association and institutions. The notes are non-interest bearing and non-negotiable, but are payable on demand, although normally encashed within seven years. The international financial institutions make loans to developing countries on beneficial terms. Subscriptions to international organizations do not provide a return on investments but are repayable on termination of the organization or withdrawal from it. Details (unaudited) can be found in Section 6 of this volume.

The allowance for valuation includes an amount of $2,051 million ($2,043 million in 1991), which represents the Government's net position relative to these institutions.

iii. Contingent liabilities and commitments

Contingent liabilities under international development assistance result from agreements entered into by the Government that will result in the future disbursement of funds if a potential event occurs. The Government has contingent liabilities for callable subscriptions related to shares purchased in certain international development institutions. As at March 31, 1992, these contingent liabilities amounted to $9,883 million ($8,425 million as at March 31, 1991). The Government has also issued lines of credit to international development institutions to finance future lending. As at March 31, 1992, contingent liabilities under these lines of credit amounted to $1,456 million ($1,385 million as at March 31, 1991).

The Government has also entered into agreements with international organizations and other sovereign nations, committing it to disburse funds in future years for specified purposes. These include loans to national governments and international development institutions that have been approved, but not yet disbursed. These commitments amounted to $1,905 million as at March 31, 1992 ($1,107 million as at March 31, 1991). The Government is also committed, as at March 31, 1992, to disburse $416 million in future ($810 million as at March 31, 1991) to subscribe to additional shares in international development institutions. With this commitment, the Government has also incurred contingent liabilities in respect of future callable subscriptions. As at March 31, 1992, these amounted to $1,325 million ($2,861 million as at March 31, 1991).

Details (unaudited) on international development assistance commitments and contingent liabilities can be found in Section 6 of this volume. Other commitments and contingent liabilities are discussed separately in Notes 14 and 16 respectively.

10. Gold

Included in the international reserves of $17,148 million ($19,066 million in 1991) held in the Exchange Fund Account are Canada's gold holdings of 12.31 million fine ounces with a recorded value of $703 million (14.57 million fine ounces with a recorded value of $792 million in 1991).

Gold is valued at the Canadian dollar equivalent of 35 Special Drawing Rights (SDRs) per fine ounce, which approximates its cost in foreign currency terms. The SDR is a unit of account used by the International Monetary Fund and is valued in terms of a "basket" of five major currencies. At March 31, 1992, the Canadian dollar equivalent of 35 SDRs was $57.09 per fine ounce ($54.33 per fine ounce in 1991).

Alternative bases of valuation could be used to value gold. On a market value basis ($406.35 per fine ounce in 1992, $411.74 in 1991), the recorded value would have been $5,002 million ($5,999 million in 1991). On the basis of an estimated average acquisition cost in Canadian dollars at historical rates of exchange $36.91 per fine ounce in both 1992 and 1991, the recorded value would have been $454 million ($538 million in 1991). Further details can be found in the financial statements of the Exchange Fund Account, included in Section 9 of this volume.

11. Canada Pension Plan

Under existing legislation, payments of benefits and costs for the Canada Pension Plan are financed from contributions from employees, employers and self-employed persons, and from interest from the investment of funds not immediately needed for benefits and costs. Although the Plan was set up under federal legislation, it is under the joint control of the Government and the included provinces. Under existing legislation, any significant amendments (e.g. proposed enactment to alter the general level of benefits or the rate of contributions) requires agreement by at least two-thirds of the included provinces having an aggregate of not less than two thirds of the population. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which was $42,047 million at March 31, 1992. In accordance with the accounting policies of the Government, the revenues and expenditures of the Plan ($12,854 million and $11,927 million respectively) have not been reported with those of the Government.

The financial statements of the Account are reproduced in Section 7 of this volume.

12. Superannuation Accounts

Defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police (RCMP), have been established by legislation. The Government has obligations for these plans. It also has obligations for several other pension plans. The two most significant ones cover all members of Parliament and federally appointed judges.

Enabling legislation provides that all superannuation obligations arising from these plans be met but separately invested funds are not maintained.

Pension expenditure is included in the Statement of Revenue and Expenditure as a component of other program expenditures. Pension interest is included in public debt expenditure.

i. Pension legislation

On September 29, 1992, an Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act received Royal Assent.

The Act amends the Public Service Superannuation Act (PSSA), the Canadian Forces Superannuation Act (CFSA), the RCMP Superannuation Act (RCMPSA) and the Members of Parliament Retiring Allowances Act (MPRAA), and enacts the Special Retirement Arrangements Act and the Pension Benefits Division Act.

These amendments provide the authority to enable the federal pension plans to comply with the Income Tax Act rules for registered pension plans, and bring about some changes to pension arrangements of the Public Service employees, members of the Canadian Forces and members of the RCMP.

No changes were made to the basic provisions of the current pension plans. Consequently, the full indexing guarantee, current employee contribution rates, the current age and service pension thresholds and contribution lock-in provisions remain unchanged.

Other amendments include provisions:

- for the public service employees, for:
  - coverage of part-time employees; and
  - an early retirement program for certain employees of the Correctional Service of Canada;
- for all major plans:
  - optional coverage is provided for leave without pay exceeding three months;
  - the Pension Benefits Division Act permits the division of pension benefits on marital breakdown; and
  - the Special Retirement Arrangements Act provides a mechanism to allow for the accrual of pensions in excess of the amounts payable under Income Tax Act rules for registered pension plans.

As at April 1, 1991, the basic pension accounts were combined with the portion of the respective Supplementary Retirement Benefits Account that relates to each plan. From that date, pension benefits have been fully funded as they were earned by employees. All future benefits, including all indexing payments will be charged to the appropriate pension accounts. The Government contributions to these accounts will be made monthly and at the levels which will be adequate to cover the cost of the benefits being earned. Any future actuarial deficits as determined in triennial valuation reports will be credited to the accounts in equal annual instalments over a period not to exceed 15 years with the first instalment to be credited in the fiscal year in which the actuarial valuation report is laid before Parliament.

ii. Pension plans

Employee pension plans

Basic pensions for the three major employee plans are generally based on the best six consecutive years' average earnings and are accrued at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pensions are indexed annually (on January 1) to the cost of living.

Employee contributions for these benefits are 7 1/2 percent of pay, less contributions to the Canada or Quebec Pension Plan. Employer contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 1991-92, the employer contribution rates averaged about 1.0, 2.1 and 1.8 times the current year's employee contribution for the plans of the PSSA, the CFSA and RCMPSA, respectively.

The Public Service Superannuation Act also covers the employees of certain Crown corporations, agencies and other institutions. Pension obligations for Crown corporations covered by the Public Service Superannuation Act are limited to matching their employees' contribution; any actuarial deficiency is borne by the Government.

Contributions are credited to the superannuation accounts. The accounts earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 11 percent for both 1991 and 1992.

Members of Parliament retiring allowances

Members of Parliament are eligible to receive a basic retiring allowance upon termination of membership after having contributed to the plan for at least six years. The basic allowance is based on the best six year average sessional indemnity and is accrued at a rate of 5 percent and 3 percent of these average indemnity for members of the House of Commons and for Senators, respectively. Basic allowances are indexed annually (on January 1) to the cost of living.

Members contributions for these benefits are 11 percent for members of the House of Commons and 7 percent for Senators. The Government contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The contribution rates expressed as a multiple of members contributions are as follows:

	1992
Members of Parliament	
House of Commons	
Retiring allowances prior to January 1992	1.00
Retiring allowances January 1, 1992	2.43
Retirement compensation arrangements	7.68
The Senate	
Retiring allowances prior to January 1992	1.00
Retiring allowances January 1, 1992	1.48
Retirement compensation arrangements	2.63

Contributions are credited to the superannuation accounts. The accounts earn interest at a rate of 2 1/2 percent per quarter.

iii. Actuarial valuations

As required under the Public Pensions Reporting Act, actuarial valuations are performed triennially on the five major pension plans including the related indexing benefits, using the projected benefit method pro-rated on services as specified in their respective Acts.

The most recent actuarial valuation for each plan was prepared as follows:

Public Service Pension Plan—December 31, 1989;

Canadian Forces Pension Plan—December 31, 1990;

Royal Canadian Mounted Police Pension Plan— December 31, 1989;

Pension Plan for federally appointed judges—December 31, 1988;

Members of Parliament retiring allowances—December 31, 1988.

As at March 31, 1992, the actuarial report for the Canadian Forces Pension Plan was not tabled before Parliament.

Pension obligations, for accounting purposes, are determined on an actuarial basis and incorporate the Government's best estimates of future economic events such as inflation rates, interest rates and wages and salary increases. They incorporate, initially, the effects of current economic conditions which are blended gradually into long-term economic assumptions. The expected long-term assumptions beginning in eight years are estimated to be (compared with assumptions used in the previous year):

	(percent)	
	in 1992 for year 2000	in 1991 for year 1999
Interest rate on new money	5.0	5.0
Inflation rate	2.0	2.0
General wage increase	2.5	2.5

Even minor variations in these assumptions can result in a significantly higher, or lower, estimate of additional liabilities. For example, an increase of 1 percent in the inflation rate would result in an increase in pension liabilities of $8,000 million. The same percentage increase in interest rates would reduce pension liabilities by $11,300 million.

iv. Allowance for the actuarial liability for employee pensions

A supplementary allowance is used to record any shortfall, as determined for accounting purposes on an actuarial basis.

As a result of the annual actuarial valuation for accounting purposes, adjustments were required to the allowance to reflect:

- a reduction of $664 million which recognizes the actuarial deficit adjustments made directly to the pension accounts which were previously included in the allowance, and

- a reduction of $686 million ($533 million in 1991) for the amortization of estimation adjustments due to changes in actuarial assumptions leaving $8,218 million ($6,100 million in 1991) to be amortized in future years.

The following table provides details of the allowance for valuation for the actuarial liability for employee pensions as at March 31:

	(in millions of dollars)	
	1992	1991
Allowance, beginning of year	3,400	5,300
Less: adjustment from wage restraint		1,367
adjustment from pension legislation	664	
amortization of estimation adjustments	686	533
Allowance, end of year	2,050	3,400
Amount to be amortized in future years	8,218	6,100
Excess (-) or shortfall of superannuation accounts over actuarially determined pension obligations at March 31	-6,168	-2,700

The amortization period is based on the expected average remaining service life (EARSL) of the related employee group and are as follows:

	(Years)	
Pension Plan	1992	1991
Public Service	13	13
Canadian Forces	12	13
Royal Canadian Mounted Police	14	14
Judges	13	12
Members of Parliament	7	8

v. Pension liability and pension related expenditures

The following table represents the balances of the major superannuation liability accounts as at March 31:

	(in millions of dollars)	
	1992	1991
Public Service Superannuation Account	46,314	37,566
Canadian Forces Superannuation Account	27,245	23,860
Royal Canadian Mounted Police Superannuation Account	4,891	4,018
Members of Parliament Retiring Allowances Account	200	32
Members of Parliament Retirement Compensation Arrangement Account	3	
Supplementary Retirement Benefits Account	28	5,963
	78,681	71,439
Allowance for actuarial liability for employee pensions	2,050	3,400
Total	80,731	74,839

The following table discloses pension and related interest costs for the major plans charged to expenditure in 1991-92.

	(in millions of dollars)						
				Members of Parliament			
	Public Service	Canadian Forces	Royal Canadian Mounted Police	Retiring Allowances	Retirement Benefits	1992 Total	1991 Total
Employer contributions	622	401	105	2	3	1,133	1,000
Actuarial liability adjustments	506			158		664	
Indexation			21	2		23	1,049
Interest credited to Accounts	4,595	2,726	478	3		7,802	7,121
	5,723	3,127	604	165	3	9,622	9,170
Decrease in the allowance for actuarial liability for employee pensions						1,350	1,900
						8,272	7,270

Details (unaudited) of the Accounts are reproduced in Section 7 of this volume.

13. Unmatured Debt

The following table presents interest rates and maturity of debt issues by currency and type at face value.

	(in millions of dollars)						
	Marketable bonds					Notes and loans	
Maturing date(s)	Canadian	Foreign currencies expressed in Canadian $	Canada savings bonds[1]	Canada Pension Plan non-marketable bonds	Treasury bills	Foreign currencies expressed in Canadian $	Total
1993	14,923	820	4,211	7	152,300	7	172,268
1994	20,290	681	2,563	8			23,542
1995	13,911			9			13,920
1996	10,852	1,936		10			12,798
1997	12,355			11			12,366
1998/2002	37,921		15,223	82			53,226
2003/2007	18,896		13,601	1,643			34,140
Subsequent	28,914			1,731			30,645
	158,062	3,437	35,598	3,501	152,300	7	352,905
Less: Government's holdings of unmatured debt	11		1,009				1,020
	158,051	3,437	34,589	3,501	152,300	7	351,885
Effective average annual interest rate	10.31	7.49	7.50	10.19	7.68	8.50	8.86
Range of interest rates	3-15.75	4.375-10.125	7.50	7.08-17.51	6.83-9.62	8.50	3-17.51

(1) Canada savings bonds are redeemable on demand.

Substantially all Government debt is issued at fixed rates. The Government has, however, entered into interest rate and currency swap agreements to facilitate management of the risks associated with its interest rate and foreign currency exposure. At March 31, 1992, the Government had interest swap agreements of US $1,625 million, Yen 60,000 million and CDN $5,775 million in notional principal. Under these agreements, which expire between 1992 and 2004, fixed interest rate commitments have been converted to variable rates (tied to LIBOR or Banker's Acceptance).

Currency swap agreements at March 31, 1992 have converted future exchange risks of 100,000 million Yen debt to US $676 million debt.

The interest paid or payable and the interest received or receivable on all swap transactions is recorded as part of the public debt in the Statement of Revenue and Expenditure.

Foreign currency amounts are translated to the Canadian dollar equivalent at year end. At March 31, foreign currency borrowings included the following:

	(in millions of dollars)		
	1992	1992	1991
Currency	Face value	Canadian $ equivalent	Canadian $ equivalent
United States dollars	1,634	1,943	3,091
Swiss francs	200	159	159
Yen(1)		1,342	1,276
		3,444	4,526

(1) The 1992 Canadian $ equivalent is comprised of the conversion of Yen debt 100,000 million (100,000 million in 1991) and 676 million (676 million in 1991) US dollar swap risks.

14. Contractual Commitments

The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Contractual commitments are classified in the following five categories: fixed assets, purchases, operating leases, capital leases and benefit plans for veterans.

All contractual commitments of $100 million or more per project or individual contract if not part of a project at year end, are reported for fixed assets, purchases and operating leases. All capital lease arrangements with total minimum lease payments remaining at March 31 in excess of $1 million per contract are reported. Benefit plans for which the Government has commitments in excess of $100 million are reported.

The Government's commitment with respect to international development assistance are discussed separately in Note 9*iii*. Contractual commitments, subject to the provision of funds from Parliament, related to the delivery of social housing programs of Canada Mortgage and Housing Corporation as an agent of the Government of Canada are disclosed in Note 5*ii*—Crown corporations expenditures.

The following are the contractual commitments at March 31, 1992, including those of consolidated Crown corporations, which will result in substantial outlays in future years.

Fixed assets, purchases and operating leases

	(in millions of dollars)			
	1992		1991(1)	
	Total estimated cost	Outstanding commitments	Total estimated cost	Outstanding commitments
Fixed assets	14,902	3,207	14,291	4,540
Purchases	2,387	357	1,885	250
Operating leases	126	118		
Total	17,415	3,682	16,176	4,790
Outstanding commitments by year:				
1993		1,235		1,674
1994		1,089		1,022
1995		765		633
1996		329		471
1997		64		264
1998 and subsequently		200		726
		3,682		4,790

Details (unaudited) can be found in Section 11 of this volume.

(1) Figures for 1991 are for one year increments for 1992 to 1997 and subsequently.

Capital leases

	(in millions of dollars)	
	1992	1991(1)
Scheduled minimum lease payments to be made in:		
1993	76	66
1994	76	66
1995	76	67
1996	74	65
1997	74	64
1998/2002	371	318
2003/2007	384	318
2008/2012	355	329
2013/2017	275	244
2018/2022	141	159
2023/2027	19	31
Total commitments under capital lease arrangements (minimum lease payments)	1,921	1,727
Less: imputed interest	1,311	1,183
Net commitments under capital lease arrangements	610	544

Details (unaudited) can be found in Section 11 of this volume.

(1) Figures for 1991 are for one year increments for 1992 to 1996 and for five years increments for 1997 to 2026.

Benefit plans for veterans

The Government provides pension and benefits for disability and death to former members of the Canadian Forces under the Pension Act. Estimated annual expenditures under this Act will approximate $1,000 million for the next few years.

The Government also provides pensions to members of the Canadian Forces who became members prior to April 1, 1946 and members of the RCMP who became members prior to March 1, 1949 under the Defence Services Pension Continuation Act and the RCMP Continuation Act respectively. It is estimated that each of these obligations is of the order of $100 million.

15. Insurance Programs

Three Crown corporations operate insurance programs as agents of Her Majesty. These programs are intended to be self-sustaining, but in the event that the corporations do not have sufficient funds to meet their obligations, the Government provides the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance need be established in its financial statements for these insurance programs.

The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits with member banks and trust and loan companies for up to $60,000 per depositor per institution. Total insured deposits at March 31, 1992 were $302,335 million ($291,400 million at March 31, 1991). The Corporation is self-funded through assessment of premiums from members and there is no legislative requirement for the Government to supply any funding other than through interest-bearing loans. Although there is now a deficiency in the Deposit Insurance Fund of $635 million ($679 million at March 31, 1991), the Corporation has reduced the balance from a high of $1,269 million in 1987.

Subsequent to March 31, 1992, CDIC entered into negotiations to facilitate the acquisition by the Toronto Dominion Bank of most of the assets and all of the deposit liabilities of the Central Guaranty Trust Company and Central Guaranty Mortgage Corporation. CDIC is also negotiating financial arrangements in relation to the residual assets not included in the agreement with the Toronto Dominion Bank. Both of these transactions involve significant contingent liabilities to CDIC which might create a future requirement for the Government to provide additional loans to CDIC. Because the transactions were not concluded when these financial statements were prepared, the amount of exposure to CDIC is not yet determined.

The Government is of the opinion that, based on current information CDIC will, over time, be able to eliminate its deficiency in its Deposit Insurance Fund, and meet its liabilities to the Government, without budgetary support from the Government.

The Canada Mortgage and Housing Corporation administers the Mortgage Insurance Fund (MIF). The MIF provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force at March 31, 1992 was $62,352 million ($53,680 million at March 31, 1991). Budgetary financial assistance is provided by the Government only to the extent required. The MIF's surplus at March 31, 1992 was $99 million ($187 million in 1991) and the excess of receipts over disbursements has resulted in investments in securities of $1,198 million at March 31, 1992 ($965 million in 1991).

The Export Development Corporation provides export and foreign investment insurance for the purpose of facilitating and developing export trade. Insurance in force at March 31, 1992 was $5,512 million ($4,999 million in 1991). The Corporation's premium revenues have been adequate to provide for the full costs of claims experienced to date and to establish an allowance for possible future claims based on past claims experience.

This information has not been audited since the information provided is derived from interim financial statements of the three corporations. The most recent annual financial statements of these corporations and their insurance funds can be found in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada. Details (unaudited) of the transactions for these three insurance programs for the year ended March 31, 1992 can be found in Section 11 of this volume.

16. Contingent Liabilities of the Government of Canada

The contingent liabilities of the Government consist of potential losses from the exercise of explicit guarantees and from claims and pending and threatened litigation related to native land claims and treaty rights, breach of contract, damages to persons and property, and like items. If they become actual liabilities, they are recorded in the accounts in the fiscal year in which that occurs. Specific amounts are reported when available. Where specific amounts are not available, estimates of potential liability are used, if determinable. Items for which no reasonable estimate can be made are not included.

The amounts are summarized as follows:

	(in millions of dollars)	
	1992	1991
i) Explicit guarantees by the Government:		
Borrowings by non-agent Crown corporations	(1)	(1)
Borrowings by other than Crown corporations	6,104	5,708
Insurance programs of the Government	1,061	1,034
Other explicit guarantees	824	2,252
ii) Claims and pending and threatened litigation	16,180	15,856
iii) Comprehensive native land claims	1,957	1,248
iv) Consolidated Crown corporations	100	82
	26,226	26,180

Further details (unaudited), including particulars of explicit guarantees, authorized limits and information on previous claims, unquantified items and letters of comfort, can be found in Section 11 of this volume.

(1) Less than $500,000.

Contingent liabilities with respect to international development assistance are discussed in Note 9 *iii*.

Explicit guarantees

These are amounts guaranteed by specific agreement or legislation. Insurance programs of agent Crown corporations are not considered to be contingent liabilities since they are currently supported by fees or premiums and are intended to be self-funding. Amounts represented by letters of comfort are not included since they are not explicit guarantees of payment.

Claims and pending and threatened litigation

This category includes claims received and claims which are actually under litigation, or may be litigated, for which specific amounts are claimed or potential settlements can be quantified. It includes amounts in respect of native claims, breach of contract, expropriation, losses or damage related to property, claims related to equal pay for work of equal value, and like items. A major part of these claims is made up of native claims related to statutory and treaty obligations. Approximately five hundred and five of these claims have not been quantified and are thus not included.

In fiscal periods prior to April 1, 1991, the Government established an allowance related to potential obligations under equal pay for work of equal value. These obligations would be assessed through a comprehensive study to implement the principle of equal pay for work of equal value in the federal public service.

In 1990, as a result of this study, the Government paid more than $317 million in retroactive lump-sum payments to public service employees whose rates of pay were found to be below those of predominately male groups doing work of equal value. In addition, ongoing equalization payments amounting to $81 million are made yearly. The Government believes that the amounts it has paid, and is continuing to pay, are fair. In November 1990, further equal pay complaints were referred to a Canadian Human Rights Tribunal. The Government considers that it has fully met its obligations under the Canadian Human Rights Act and, in February 1992, announced that no further payments would be made in respect of the period before November 1, 1990.

During the year ended March 31, 1992, the Government reduced its allowance by $1,003 million as a result of the policy to limit retroactive payments to the period after the complaints were formally referred to a Tribunal in November 1990. The reduction in the allowance was credited to other program expenditures. An analysis of these expenditures is presented in Note 5*iii*.

Comprehensive native land claims

This category consists of claims where no treaty exists and includes claims which have been negotiated and are awaiting ratification by the recipient groups involved. Some thirty-five claims which are in negotiation or under review have not yet been quantified and are not included.

Consolidated Crown corporations

These are the contingent liabilities of Crown corporations whose revenues, expenditures, assets and liabilities are reported with those of the Government.

Environment

The Government's commitment to sustainable development for Canada has been expressed in The Green Plan. As part of this Plan, the Government has adopted a Code of Environmental Stewardship covering all areas of its operations. The Code will be complemented by a list of targets or objectives reflecting environmental commitments that the Government has made or is making and that will be implemented in its operations. They will cover a broad range of issues, from real property management and waste generation to contaminated site clean-up. The cost to the Government of these commitments is not determinable at this time.

Although some environmental audits have been undertaken by certain departments, many more will be required in order that the Government can make an overall assessment of the financial implications of its environmental obligations and of the accounting policy changes which may be required to disclose them. This assessment, which will be subject to and depend on evolving public policy and legislation, is expected to take a number of years to complete.

OPINION OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons

I have audited the statement of assets and liabilities of the Government of Canada as at March 31, 1992 and the statements of revenue and expenditure, accumulated deficit, changes in financial position and transactions for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit, as required by section 6 of the Auditor General Act.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 1992 and the results of its operations, the changes in its financial position and its financial requirements for the year then ended, in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements. As required by section 6 of the Auditor General Act, I also report that, in my opinion, these stated accounting policies have been applied, in all material respects, on a basis consistent with that of the preceding year.

Additional information and comments on the financial statements and this opinion are included in my observations at the end of this section.

L. Denis Desautels.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
October 5, 1992

SUPPLEMENTARY STATEMENTS

In the February 1991 budget, the Government introduced measures aimed at improving its financial and economic position. These measures included proposals for a Spending Control Act and a Debt Servicing and Reduction Account Act. On June 18, 1992, both Acts were passed by Parliament with implementation for the 1991-92 fiscal year.

The intention of these Acts is to limit program spending. The Spending Control Act deals with limiting program spending for the period from 1991-92 to 1995-96 inclusive to the levels projected in the February 1991 budget. The Debt Servicing and Reduction Account Act calls for certain revenues including the Goods and Services Tax (GST) to be used to service the public debt and not to fund new program spending. Transactions in respect of both Acts are reported in the following two statements.

Statement Required under the Spending Control Act

AUDITOR'S REPORT

To the House of Commons

I have audited the statement required under section 6 of the Spending Control Act for the year ended March 31, 1992. This financial statement is the responsibility of the Government. My responsibility is to express an opinion on this financial statement based on my audit, as required by section 8 of the Spending Control Act.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, the accompanying financial statement presents information fairly, in all material respects, in accordance with the Spending Control Act and the stated accounting policies of the Government of Canada as set out in Note 2 of the financial statement.

Additional information and comments on the financial statement and this opinion are included in my observations at the end of this section.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
October 5, 1992

Statement by the Minister of Finance respecting compliance with the Spending Control Act for the year ended March 31, 1992

(in thousands of dollars)

Total expenditure for the year		156,674,677
Less:		
Public debt charges	41,230,511	
Expenditures under the Unemployment Insurance Act		
Benefits	18,125,355	
Administration	1,207,256	
Expenditures under the Farm Income Protection Act		
Advances to the Crop Reinsurance Fund	51,500	
Advances to a Revenue Insurance Fund and provincial revenue insurance program or gross revenue insurance program	15,900	
Expenditures related to events occurring prior to April 1991	240,974	
		60,871,496
Program spending subject to spending control		95,803,181
Spending limit for the year		97,200,000
Underspending for the year		-1,396,819

The accompanying notes are an integral part of this statement.

Notes to the Statement by the Minister of Finance respecting compliance with the Spending Control Act

1. Authority and Objective

The statement is required by the Spending Control Act which received Royal Assent on June 18, 1992. Section 6 of the Act requires that for each controlled fiscal year, a statement by the Minister of Finance respecting compliance with this Act in that year, be reported in the Public Accounts. This Act covers fiscal years 1991-92 to 1995-96 inclusive.

The objective of the Spending Control Act is to ensure that the program spending over the 1991-92 to 1995-96 period will not, except under prescribed circumstances, exceed the limits established in the Act.

2. Significant Accounting Policy

The following accounting policy conforms to the stated accounting policies of the Government.

Expenditure

Expenditures are reported on the accrual basis of accounting and conform to the amounts reported in the Statement of Revenue and Expenditure of the Government of Canada.

3. Spending Limit of the Fiscal Year

Pursuant to section 4 of the Spending Control Act, the spending limit for a fiscal year can be modified. In compliance with this section, the President of the Treasury Board may certify that a proposed increase in expenditures for a specific program is justified. This situation applies only when an increase in expenditures results in an equivalent increase in revenues that would not otherwise occur. In 1991-92, there were no supplementary expenditures pursuant to section 4.

4. Excess or Underspending

Where program spending exceeds the spending limit for a fiscal year, the excess must be offset through reduced spending in the following two years.

Where the spending limit for a fiscal year exceeds program spending, the Minister of Finance may partially or fully allocate the excess to a subsequent fiscal year.

5. Comparative Information

Since the Spending Control Act only became effective starting with fiscal year 1991-92, there is no comparative information for 1990-91.

Debt Servicing and Reduction Account Statement of Transactions

AUDITOR'S REPORT

To the House of Commons

I have audited the statement of transactions of the Debt Servicing and Reduction Account for the year ended March 31, 1992. This financial statement is the responsibility of the Government. My responsibility is to express an opinion on this financial statement based on my audit, as required by section 9 of the Debt Servicing and Reduction Account Act.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, the accompanying financial statement presents fairly, in all material respects, the transactions of the Debt Servicing and Reduction Account for the year ended March 31, 1992 in accordance with the Debt Servicing and Reduction Account Act and the stated accounting policies of the Government of Canada as set out in Note 2 to the financial statement.

Additional information and comments on the financial statement and this opinion are included in my observations at the end of this section.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
October 5, 1992

Debt Servicing and Reduction Account Statement of Transactions for the year ended March 31, 1992

(in thousands of dollars)

Amounts credited		
Goods and services tax gross revenue		28,760,476
Gain on disposal of shares or interest in Crown corporations on wind-up		2,497
Gifts to the Crown		389
		28,763,362
Amounts charged		
Goods and services tax refunds and rebates		11,329,932
Goods and services tax quarterly tax credits		2,262,083
Public debt charges	41,230,511	
Less: amount in excess of the Account's balance	26,059,164	
		15,171,347
Balance, end of year		

The accompanying notes are an integral part of this statement.

Notes to the Statement of Transactions of the Debt Servicing and Reduction Account

1. Authority and Objective

On June 18, 1992, the Debt Servicing and Reduction Account Act received Royal Assent. Section 8 of the Act requires that the Public Accounts for the 1991-92 and each subsequent year contain a statement setting out the transactions in that year with respect to the Debt Servicing and Reduction Account.

The objective of the Debt Servicing and Reduction Account Act is to apply certain Government revenues against charges associated with the public debt. These revenues include Goods and Services Tax (GST), certain gains on disposals of investments in Crown corporations, and gifts to the Crown. The transactions recorded in the Account have been paid into or charged against the Consolidated Revenue Fund, and the Account is consolidated in the summary financial statements of the Government.

2. Significant Accounting Policies

The following accounting policies conform to the stated accounting policies of the Government.

i. Amounts credited to the Account

The Government generally reports GST revenue in the year in which it is received.

Gain on sale of shares in Crown corporations, gain on disposal of shares or interest on wind-up of Crown corporations and gifts to the Crown are reported in the year in which the transactions or events that give rise to these revenues occur.

ii. Amounts charged to the Account

The GST refunds and rebates are allocated to the year in which they are paid. The GST quarterly tax credits are charged in the first month of the quarter to which they relate.

Public debt charges include costs incurred by the Government during the year in servicing, issuing, repayment, discharge or settlement of a debt, under the authority of a borrowing authority act.

3. Comparative Information

Since the Debt Servicing and Reduction Account Act only became effective for the 1991-92 fiscal year, there is no comparative information for 1990-91.

SUPPLEMENTARY INFORMATION

OBSERVATIONS BY THE AUDITOR GENERAL ON THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA, THE STATEMENT OF TRANSACTIONS OF THE DEBT SERVICING AND REDUCTION ACCOUNT AND THE SPENDING CONTROL ACT STATEMENT

Introduction

The Audited Financial Statements of the Government of Canada for the year ended March 31, 1992, and my audit opinion on them, comprise the first part of this Section. Also included in this section are two supplementary statements that the Government is publishing for the first time, and my audit opinions on each. These supplementary statements are the Statement Required under section 6 of the Spending Control Act and the Statement of Transactions of the Debt Servicing and Reduction Account. In this part of Section 2, I present additional information and comments on these three sets of financial statements and my related audit opinions.

The mandate for my audit of the financial statements of the Government of Canada is contained in section 6 of the Auditor General Act. It states that "the Auditor General shall examine the several financial statements required by section 64 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the President of the Treasury Board or the Minister of Finance may present for audit and shall express his opinion as to whether they present fairly information in accordance with stated accounting policies of the federal Government and on a basis consistent with that of the preceding year together with any reservations he may have".

The mandate for my audit of the Spending Control Act Statement is contained in section 8 of the Spending Control Act. It states that "In auditing the accounts of Canada, the Auditor General of Canada shall examine the statement referred to in subsection 6(1) and shall give an opinion, with any reservations that the Auditor General may have, as to whether the statement fairly presents information in accordance with this Act and the stated accounting policies of the Government on a basis consistent with that of the preceding year". Subsection 6(1) of the Spending Control Act states that "The Public Accounts for each controlled fiscal year shall contain a statement by the Minister (of Finance) respecting compliance with this Act in that year". (Words in brackets added)

The mandate for my audit of the Statement of Transactions of the Debt Servicing and Reduction Account is contained in section 9 of the Debt Servicing and Reduction Account Act. It states that "In auditing the accounts of Canada, the Auditor General of Canada shall examine the statement referred to in section 8 and shall give an opinion, with any reservations that the Auditor General may have, as to whether the statement fairly presents information in accordance with this Act and the stated accounting policies of the Government on a basis consistent with that of the preceding year". Section 8 of the Debt Servicing and Reduction Account Act states that "The Public Accounts for the 1991-92 and each subsequent fiscal year shall contain a statement setting out the transactions in that year in respect of the Debt Servicing and Reduction Account".

In the observations that follow, I comment on how important it is to have credible and understandable financial statements, particularly as steps are taken by the Government to reduce its deficits and debts. I also explain in more detail what my audit opinions on the three sets of financial statements in this section mean and how I arrived at them.

The Importance of Credible and Understandable Financial Statements

For many years, this section of the Public Accounts has included Audited Financial Statements for the Government as a whole. Most countries, including the United States and Great Britain, do not publish overall audited financial statements. New Zealand has only recently begun to do so. Clearly, Canada is at the forefront internationally for this type of reporting.

And yet, in the past 15 years, Auditors General have only twice -- in 1990 and again this year -- provided an audit opinion without Reservation on the Government's overall financial statements.

In my view, the Government's Audited Financial Statements are a primary accountability report to the people of Canada. As such, they should provide Members of Parliament and others who read them with a clear picture of the Government's financial condition at a point in time. The financial statements should also show whether the government's financial condition has improved or deteriorated over time, and whether this is likely to cause difficulties down the road.

To do this, the Audited Statements must be credible and understandable. Otherwise, steps to improve the Government's financial condition -- steps to reduce deficits and debts -- could be frustrated, and may even fail. To be credible, information must reflect financial reality. To be understandable, information must be readily grasped by people with a reasonable knowledge of the Government and its activities.

If we ask a medical doctor for help in curing an illness and then hide certain information from him, the doctor's diagnosis may be frustrated and the illness may persist. But an accurate diagnosis is only part of the cure. The doctor must also prescribe a treatment and explain the problem so that we can understand the consequences of failing to follow the doctor's advice.

The Canadian Institute of Chartered Accountants' Public Sector Accounting and Auditing Committee (PSAAC) is developing and recommending generally accepted accounting principles (GAAP) appropriate for Canadian governments. Public sector GAAP should help make the Government's financial statements more credible by providing objective standards of good accounting and reporting practice that the Government can use in preparing its financial statements and against which I can audit.

In my judgment, the Government's financial statements would be more understandable if they were presented in a comprehensive but succinct annual financial report, similar to the annual reports published by corporations in the private sector. Properly crafted, concise annual financial reports would help inform Canadians about the Government's financial condition in terms they could understand.

The Department of Finance already publishes "The Fiscal Monitor" at the end of each quarter and at year end. This concise summary of financial results is attractively presented, and contains tables, charts and text designed to help users obtain "the big picture" without getting buried in massive amounts of detail. In my view, the Government's Audited Financial Statements should be presented with the same concern for clarity.

Last year, I suggested that the Government consider publishing a "scorecard" -- a comparison of actual results with budget forecasts -- to inform Canadians about the Government's performance in carrying out its action plan for deficit reduction. An annual financial report would be an ideal document within which to publish such information.

I encourage the Government to implement fully the recommendations of PSAAC and to present its financial statements in a concise annual financial report, at the earliest possible date. Although the Public Accounts Committee (PAC) has endorsed these two suggestions, they have not yet been implemented.

For example, as explained in Note 1 (ii) to the Audited Financial Statements, the Government's investment in what are called "Enterprise Crown corporations" continues to be accounted for by the cost method rather than by the modified equity method that PSAAC recommends. I comment further on this matter under the heading "Investing in corporations". And the Government's Audited Financial Statements continue to be presented in the Public Accounts, a two-volume set of documents of massive proportions, without adequate explanatory information in plain language and relevant analyses such as a "scorecard".

On March 13, 1992, the PAC tabled its Fifth Report in the House of Commons. The Report dealt with my audit of the Government's 1991 Financial Statements, and contained six specific recommendations. The Committee's recommendations supported fully the recommendations that I had made in my audit opinion and observations on the Government's 1991 statements.

On July 28, 1992, the President of the Treasury Board wrote to the Chairman of the PAC to respond on behalf of the Government to the Committee's Fifth Report. Three of the PAC's six recommendations were not accepted by the Government. The Fifth Report and the Government's response are reproduced at the end of these observations as Appendices 1 and 2 respectively.

I find it troubling that the Government should disregard in this manner the advice and recommendations of the Public Accounts Committee.

It seems to me that credible accounting and understandable reporting will become even more important in future years. The new Spending Control Act illustrates the point.

Under that Act, limits are established on one type of Government spending -- something called "program spending" -- for the years 1992 through 1996 inclusive. The limits do not apply to other ways in which the Government carries out programs, such as by:

(i) making loans to individuals, corporations, other governments and other entities;

(ii) investing in corporations;

(iii) making disbursements but offsetting them against revenues, as in the case of the child tax credit;

(iv) making loan guarantees; and

(v) foregoing revenues, as with "tax expenditures".

For the Spending Control Act to have any teeth, "program spending" must be accounted for and reported properly. It must not be artificially reduced by being inappropriately charged to loans or investments, or offset against revenues. And full disclosure must be given to changes in the manner of delivering programs, particularly where program spending is replaced by either loan guarantees or tax expenditures. These are not just hypothetical concerns of interest only to students of Government accounting. Problems can happen. Consider the following paragraphs, which relate to the five exceptions to spending control noted above.

Making loans. The Government provides assistance to others in a variety of ways, ranging from outright grants to commercial-like loans. Grants are included in program spending and loans are not. If loans are written down to recognize risk of loss, the reduction forms part of program spending. I am concerned, however, that there may be an impediment to writing down certain Government loans -- those made to other sovereign states -- that could understate program spending and distort spending control. In 1990, the Government established an allowance for general contingencies that had the effect of reducing the reported value of loans to sovereign states to recognize risk of loss. However, since 1990, the Government has not re-assessed this risk on a regular basis and adjusted the allowance for general contingencies as may be required. I believe that it should. This year, my audit revealed that the allowance was slightly below what we considered to be the minimum acceptable amount. Although the shortfall was not material in 1992, it may become so in future years if the Government does not take action.

Investing in corporations. PSAAC recommends that enterprise Crown corporations be included in the Government's financial statements on what is known as the "modified equity" basis of accounting. This would require enterprise profits (or losses) to be included in the Government's financial statements as soon as they are earned (or incurred). Thus, the Government would not be able to defer recognition of enterprise profits or losses to future years. The Government, however, uses the much less rigorous "cost" method of accounting for enterprise Crown corporations. Profits (or losses) are only included in the Government's financial statements when they are paid over (or reimbursed). As a consequence, corporate losses incurred in one year might not be recognized until a later year, which would distort not only program spending but also the Government's overall financial position. Adoption of PSAAC's modified equity basis of accounting for these corporations would overcome this problem.

Offsetting disbursements against revenues. For many years, the Government has offset disbursements under the Child Tax Credit program against personal income tax revenues. In my view, and that of the previous Auditor General, such disbursements are, in substance, "program spending" and should be reported as such. I have not added a Reservation to my opinion on the Government's Audited Financial Statements with respect to this practice because to date it has been used sparingly, because there is no effect on the reported deficit for the year and because details of amounts offset against personal tax revenues are provided in a note to the Statements (Note 4). I have not added a Reservation to my opinion on the Spending Control Act Statement because, under that Act, expenditure for the year is defined to be the amount reported in the Audited Financial Statements. However, I continue to believe that offsetting disbursements against revenues is undesirable because it hides from public view significant Government activities. (So too does offsetting revenues against disbursements -- commonly called vote netting -- unless grossed-up figures are published and used.) This concern will be exacerbated next year with the introduction of the new child benefit program which will replace the existing child tax credit and family allowance programs. Payments under the new program will begin in January 1993. The Government has announced that they will be offset in full against personal income tax revenues rather than being reported as program spending. I disagree with this proposed accounting treatment. I encourage the Government to avoid using this type of inappropriate accounting.

Making loan guarantees. In addition to programs delivered through direct expenditures, the Government also provides a variety of loan guarantees. Although the guarantees are disclosed as contingent liabilities in a note to the Audited Financial Statements (Note 16), the Government's stated accounting policies generally do not require the guarantees to be recorded as expenditure until they are honoured. In my view, this is too late. If it is likely that a guarantee will have to be honoured, and if the amount of loss to the Government can be reasonably estimated, it seems to me that an expenditure should be recorded. This would provide a more complete picture of the Government's financial position at a particular point in time and a more complete measure of program spending for comparison with spending limits. Government officials acknowledge that the stated accounting policies may not be appropriate and they propose to review the existing policies and practices with a view to establishing a new policy to fairly reflect loan guarantee costs in the summary financial statements of the Government.

Tax expenditures. The Government also delivers programs by foregoing revenues. For example, the Canadian income tax system contains a number of special provisions for the taxation of individuals and corporations based on sources of income, on uses to which income is put, or on the types of taxpayer. These selective tax measures take the form of tax exemptions, deductions, credits, reduced tax rates and tax deferrals. Because such tax measures can be used as substitutes for direct expenditures in the pursuit of public policy goals, they are commonly referred to as tax expenditures. Unlike direct expenditures, tax expenditures are all but invisible. Although it would not be appropriate to report them on the statement of revenue and expenditure, I believe that tax expenditures should be disclosed on a regular basis in a note or supplementary table. Otherwise, it is difficult for Canadians to obtain a complete picture of the nature and extent of the Government's activities, and of the options that may exist to re-shape the Government to reduce deficits and accumulated debt. In addition, if the delivery of a significant program is converted from direct expenditure to tax expenditure, it would appear to fall outside the provisions of the Spending Control Act.

In summary, the Government's present financial condition makes it crucial for its financial statements to be both credible and understandable. Implementing PSAAC recommendations and strengthening the accounting and reporting practices noted above should make the Government's financial statements much more credible. And presenting the financial statements in a concise annual financial report, with adequate analyses in plain language and other relevant information such as a "scorecard", should make the statements much more understandable. I urge the Government to improve its accounting policies and reporting practices at the earliest possible date, and to respond in a more positive manner to the needs and recommendations of the Public Accounts Committee.

What My Audit Opinions Mean and How I Arrived at Them

This section of Volume I of the Public Accounts contains three sets of financial statements and my audit opinion on each. The statements are:

- the Audited Financial Statements of the Government of Canada;
- the Statement Required under section 6 of the Spending Control Act [the Spending Control Act Statement]; and
- the Statement of Transactions of the Debt Servicing and Reduction Account.

My audit opinions on these financial statements consist of three paragraphs. The first, commonly referred to as the "introductory" paragraph, identifies the statements that I have examined and reported on, and the responsibilities of the Government and of my Office in relation thereto. The second "scope" paragraph provides a summarized explanation of generally accepted auditing standards, including the key concepts of "reasonable assurance" and "material misstatement". The third paragraph, commonly called the "opinion" paragraph, contains my overall conclusion on the financial statements.

The introductory paragraph. The introductory paragraph begins by listing the financial statements covered by my opinions. It is important to note that my audit opinions relate only to the financial statements and related notes contained in Section 2 of Volume I of the Public

Accounts of Canada. They do not extend to the more detailed information presented in other sections of the Public Accounts Volume I or to Volume II.

The [illegible] by confirming that the financial statements are the responsibility [illegible] my responsibility is to express an opinion on them.

[illegible] I state that my audit work on the Government's financial [illegible] according to generally accepted auditing standards [illegible] Chartered Accountants. I use these standards to ensure [illegible] rigor and professionalism.

[illegible] paragraph contains my overall opinion about three [illegible] of the Government of Canada, these matters [illegible]

- [illegible] to present fairly the Government's financial [illegible] financial position and financial requirements;
- whether the statements were prepared in accordance with the Government's stated accounting policies; and
- whether the stated accounting policies were applied on the same basis as in the preceding year.

For the Spending Control Act Statement and the Statement of Transactions of the Debt Servicing and Reduction Account, my conclusions relate to:

- whether the statements present information fairly;
- whether the statements present information in accordance with the Acts that create them; and
- whether the statements were prepared in accordance with the Government's stated accounting policies.

There is no mention of consistency in these latter two opinions because the statements are being published for the first time.

To present information fairly, the financial statements must be free of material misstatement. When determining what constitutes a misstatement, there must be standards against which my judgments can be made. The Government's stated accounting policies, certain recommendations of PSAAC and, for the Spending Control Act Statement and the Statement of Transactions of the Debt Servicing and Reduction Account, the provisions of enabling legislation, are the standards that I have used this year.

There is a good deal of judgment required in preparing and auditing summary financial statements for an entity the size of the Government of Canada. Many of the significant amounts reported in the financial statements, such as allowances for various assets and liabilities and employee superannuation accounts, are based on estimates made by the Government. These accounts are inherently imprecise. When considering whether misstatements exist in them, I determine a range of values for each such account that I believe would be reasonable. If the balance of the account as determined by the Government falls within my range, I conclude that there is no misstatement.

If I conclude that, in the aggregate, the financial statements are free of material misstatement, I report that information is "presented fairly". If the statements are materially misstated, I add supporting "reservations" to explain why.

In planning my audit of each of the three sets of financial statements included in this section of Public Accounts Volume I, I consider two main factors. The first is a dollar figure called "materiality"; the second is the nature, extent and timing of the work required. My audit work on these financial statements takes into account the basic requirement that the Government comply with parliamentary authorities to spend, borrow and raise revenues.

Materiality. As discussed above, to present information fairly the financial statements must be free of material misstatement. This concept is explicitly referred to in both the scope paragraph and the opinion paragraphs of my audit opinions.

The aggregate of all misstatements is considered material if, in the light of surrounding circumstances, it is probable that the misstatements would change or influence the decision of a person who is relying on the financial statements. In saying this, I assume that the person is someone with reasonable knowledge of the Government and its activities. I will include a reservation in my audit opinion if I believe that the aggregate of all misstatements in the financial statements exceeds the materiality levels established.

I planned my audit of the Audited Financial Statements of the Government of Canada to detect misstatements that affect the deficit for the year or amounts charged to appropriations if the misstatements aggregate to more than $600 million. (While this is a large amount in absolute dollars, it represents only one-half of one percent of total expenditure, or two percent of the deficit for the year.) Larger amounts are used for other misstatements, such as those affecting contingent liabilities and other items disclosed in notes to the financial statements.

My audits of the Spending Control Act Statement and the Statement of Transactions of the Debt Servicing and Reduction Account were planned to detect misstatements in reported expenditure and revenue that aggregate to more than $600 million and $400 million respectively. Larger amounts are used for other misstatements.

It should be noted that my audit is designed to detect individual misstatements that are smaller than the aggregate amounts shown above. As a consequence, misstatements less than $600 million (or $400 million) will be identified. Should I believe that any of these would cause the decisions of readers to be changed or influenced, I would request the Government to take corrective action. If the misstatement is not corrected, I would consider adding a reservation to my audit opinion.

The nature, extent and timing of the work required. In conducting my audits of the three sets of financial statements contained in this section, I cannot be 100 percent certain that they will reveal all misstatements in the financial statements that, individually or in the aggregate, may be material. The size and complexity of the Government, as well as cost considerations, make it impractical for me to examine all or even most of the approximately $1.5 trillion worth of individual transactions entered into during the year.

Generally accepted auditing standards require that I have "reasonable assurance" that my audits will reveal misstatements aggregating to more than the predetermined materiality levels. I planned my audits of the Audited Financial Statements of the Government of Canada, the Spending Control Act Statement and the Statement of Transactions of the Debt Servicing and Reduction Account to achieve a high level of overall audit assurance.

To obtain the desired level of assurance, I verified samples of transactions and account balances, performed analyses, confirmed year-end balances with third parties and reviewed significant internal controls.

What this amounts to is exercising professional judgment about how much auditing is required to provide the desired level of assurance to the users of the statements that they can rely on the reported results.

APPENDIX 1

REPORT TO THE HOUSE

Friday, March 13, 1992

The Standing Committee on Public Accounts has the honour to present its

FIFTH REPORT

In accordance with Standing Order 108(3)(e), the Committee has examined the Public Accounts of Canada for 1990-91, in particular Volume I, Section 2 (Audited Financial Statements of the Government of Canada).

Background

Pursuant to the *Auditor General Act*, the Auditor General is responsible for examining the financial statements of the government to ensure that "they present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year" (s. 6 of the *Auditor General Act*). Following the latest audit, the Auditor General issued three major reservations about the Public Accounts of Canada for 1990-91. They deal with what he considers to be improper accounting for, income tax collected on behalf of the provinces and territories, the impact of wage restraint on federal employee pensions and the reduction in the value of the federal investment in Petro-Canada. These three reservations cast into question the fairness of the government's financial statements. According to the Auditor General, had the government adjusted its financial statements for the matters reported in these three reservations, the deficit for 1991 would have increased by $2 billion, liabilities would have increased by $800 million and the accumulated deficit at the beginning of 1991 would have declined by approximately $1.2 billion.

A. Accounting for income tax revenue collected on behalf of provinces and territories

The Public Accounts Committee is pleased with the Comptroller General of Canada's announcement that he plans to undertake a study of a method that would provide for an improved split of income tax collected between the federal and provincial governments.

Nevertheless, the Committee recommends:

> **that more accurate estimations of income tax revenue collected on behalf of provinces and territories be used when issuing the next Public Accounts of Canada for 1991-92.**

B. Accounting for the effect of wage restraint on federal employee pensions

In light of the government's wage restraint provisions (more commonly known as "zero-three"), actuarial liability for federal employee pensions must be adjusted downward. To determine the value of future employee benefits and considering that wages are not increasing at the projected rate, the government must review employee pension liabilities accordingly. The required adjustment has been estimated by the government at $1.367 billion.

The full amount of this reduction has been offset against the 1991 deficit. The problem is that the government has used accounting standards which it has interpreted in its own way. In this particular case, the government has used this method to determine the impact of wage restraint, as it believes its decision would result in a permanent reduction in employee pension liabilities.

This decision is based on the government's position that wage restraint represents a permanent reduction in the pension benefits likely to be paid to employees. The government is assuming that employee pensions have been permanently reduced and that federal employees will never recover the amounts lost during future rounds of collective bargaining because of financial pressures.

Had the government used the accounting practices suggested by the Public Sector Accounting and Auditing Committee (PSAAC) of the Canadian Institute of Chartered Accountants (CICA), that is if it had spread the effects of short-term wage restraint on employee pensions over the remaining working lives of employees rather than include them in the deficit of the current year, the actuarial impact of wage restraint would have been spread over a thirteen-year period.

The Public Accounts Committee believes that paragraph .55 of Public Sector Accounting Statement 5 (*Accounting for Employee Pension Obligations in Government Financial Statements*, November 1988) dealing with a plan curtailment cannot be interpreted differently. According to PSAAC, two events must come into play in order for a pension plan to be curtailed, namely: "an event that reduces significantly the expected years of future service of present employees or [one that] eliminates, for a significant number of employees, the accrual of defined benefits for some or all of their future services".

In the opinion of the Public Accounts Committee, short-term wage restraint is not conducive to the occurrence of either of these events. Furthermore, nothing guarantees that employees will not succeed in making up the shortfall resulting from wage restraint prior to their retirement. The future is too uncertain to make this kind of actuarial assumption. Even the government's Chief Actuary noted in his *Actuarial Report on the pension plan for the Public Service*, which was tabled in the House of Commons on October 11, 1991, that "because future economic conditions cannot be predicted with a high degree of probability, and because it is inadvisable to make large changes in assumptions from one actuarial review to the next...", underlying economic assumptions cannot be modified. In the Committee's opinion, the government is not applying the accounting and actuarial standards proposed by its Chief Actuary.

The Public Accounts Committee also heard testimony from two witnesses who explained generally accepted accounting principles. John Kelly, Director, Public Sector Accounting and Auditing of the Canadian Institute of Chartered Accountants, said that PSAAC Accounting Statement 5 was quite clear. When he appeared before the Committee on February 18, 1992, he stated:

> [C]hanges in assumptions such as those related to future salary increases and the related experienced gains and losses are spread over the remaining working life of the employee group. The effects of these changes are spread because their impact on the determination or calculation of the pension obligation cannot be estimated with certainty. In my mind, a plan curtailment is a permanent change that reduces the size of the work force or changes the structure of the pension plan so the amount of future benefits is reduced. (*Minutes of Proceedings and Evidence*, Issue No. 17, page 7)

At the same meeting of the Committee, Joseph Weinstock, an actuary from William M. Mercer, stated:

> In my experience, a wage restraint does not constitute a plan curtailment. (Issue No. 17, page 9).

The Public Accounts Committee is therefore of the opinion that the accounting method used by the Comptroller General in calculating the actuarial effects of wage restraints in the Public

Accounts of Canada for 1990-91 contravenes PSAAC Accounting Statement 5. By not applying generally accepted accounting methods, the government is violating a principle of elementary financial prudence.

The Committee therefore recommends:

(1) **that the government correctly account for the actuarial liability associated with wage restraints, by not treating the repercussions of the *Public Sector Compensation Act* as a curtailment of the federal employees' pension plan.** Consequently, the government must amortize this actuarial adjustment over a thirteen-year period, as is generally accepted in sound accounting practice;

(2) **that, as soon as possible, the government publish corrected financial statements for 1990-91 that perfectly account for the actuarial impact of wage restraints and correctly reflect the repercussions of wage controls spread over two years rather than three.**

In addition, the Public Accounts Committee fears that the Comptroller General anticipated the passage of Bill C-29 (*Public Sector Compensation Act*) in preparing the Public Accounts of Canada. Such a procedure anticipates the intent of Parliament and is unacceptable; that this was the case is clear from the Comptroller General's error in assuming that wage restraints would be spread over three years, while in fact Parliament eventually adopted a policy of wage restraints spread over two years.

C. Reduction in the value of the federal government's investment in Petro-Canada

In July 1991, the federal government reduced its share in Petro-Canada from 100 to 80 per cent by selling shares at $13 per share. In this way, the government revalued its remaining investment in Petro-Canada to correspond to this price. The sum of $1.25 billion was deducted from the value of this asset. The government feels that the impact of this adjustment should not form part of the deficit for the current fiscal year and should be charged to a preceding fiscal year. The government considered it appropriate to apply the adjustment to the fiscal years during which the investment was made in Petro-Canada, that is, 1984. The Comptroller General thinks that the best way of reflecting these changes is to charge this adjustment to the years in which the investments were made.

The Public Accounts Committee is of the opinion that good accounting practice would require that this adjustment to asset valuation allowances be charged off to the current fiscal year, and that retroactive adjustments are unacceptable unless there has been an error in an entry or a change in accounting principles.

As the Auditor General noted before the Public Accounts Committee, the federal government's investment in Petro-Canada had been valuated downward two years previously and had been accounted for as a current year transaction. The Auditor General emphasized that, in his opinion, there was a contradiction between the accounting entry used in 1990-91 and the one used in similar circumstances in 1988-89. The Auditor General also noted that there was a risk of transactions disappearing if adjustments were made to previous years without valid reasons.

The Public Accounts Committee therefore recommends:

(1) **that the adjustment to the value of the federal government's investment in Petro-Canada be charged off to the 1990-91 fiscal year, the year during which it was identified;**

(2) **that, as soon as possible, the government publish corrected financial statements that faithfully reflect the value of the federal government's investment in Petro-Canada;**

(3) **that the government adopt accounting practices that would respect PSAAC Accounting Statement 4** (*Defining the Government Reporting Entity*, November 1988) **on accounting for investments in Crown corporations**. The government would thus account for Crown corporations' net losses (or gains) as part of its own losses, at the time they occurred.

Conclusion

The accounting practices used by the federal government must measure, record and report economic and financial information, clearly and as accurately as possible. As John Kelly stated at the August 1991 annual meeting of the Canadian Council of Public Accounts Committees in Winnipeg, "solid, reliable, complete information is essential for sound planning, good decisions and full accountability." The Public Accounts Committee is of the opinion that if the government wishes to appropriately plan its activities, and increase the effectiveness of its decisions and its accountability, it has no choice but to ensure that generally accepted accounting principles are used when it prepares its financial statements and that the accounting principles are less often the subject of different interpretations. The federal government's transparency and accountability are jeopardized if the information conveyed to Canadian parliamentarians and taxpayers is fragmented, incomplete and unreliable. It is essential that information on the government's financial statements be based on consistent and sound accounting principles.

Pursuant to Standing Order 109, the Committee asks the government to table a comprehensive response to this report.

A copy of the relevant *Minutes of Proceedings and Evidence* (Issues Nos. 14, 17 and 19 which includes this Report) is tabled.

Respectfully submitted,

Le président,

Signed by JEAN-ROBERT GAUTHIER

Chairman

APPENDIX 2

Mr. Jean-Robert Gauthier, M.P.
Chairman
Standing Committee on Public Accounts
Room 443-S, Centre Block
House of Commons
Ottawa, Ontario
K1A 0A6

July 28, 1992

Dear Mr. Gauthier,

Pursuant to Standing Order 109 of the House of Commons, I am pleased to respond on behalf of the Government to the Fifth Report of the Standing Committee on Public Accounts, tabled in the House of Commons on March 13, 1992.

We share your Committee's view that the accounting practices used by the Government must measure, record and report economic and financial information clearly and as accurately as possible. We also agree that information in the Government's financial statements should be based on consistent and sound accounting principles. These tenets guide the Government in its financial reporting and statement preparation.

However, accounting is not an exact science. It requires judgement and interpretation. This is especially so in the area of government accounting policy which is evolving, led by the excellent work of the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants. As this process continues, disagreements between governments and their legislative auditors will inevitably occur until the full implications of all policies are fully aired and agreed upon.

As the attached response states, the Government does not always agree with the Auditor General, nor with all the recommendations of your Committee on specific items. However, the Government firmly believes in and adheres to the principle of full disclosure of information so that users of our financial reports may interpret and adapt them to suit their requirements. The Government will continue to apply this policy in future.

Yours sincerely,

Signed by GILLES LOISELLE

Gilles Loiselle

Enclosure

RESPONSES TO RECOMMENDATIONS

RECOMMENDATION A

> Your Committee recommends that more accurate estimations of income tax revenue collected on behalf of provinces and territories be used when issuing the next Public Accounts of Canada for 1991-92.

RESPONSE

In 1990, the Government recognized that estimating techniques being used to determine the tax collection liability could be improved. With the participation of the Office of the Auditor General, the Government embarked on a project to improve the methods. This project was not complete when the 1990-91 Public Accounts were finalized, and therefore the Government continued to use the existing methodology. Although the project was not complete, the Auditor General felt that sufficient work had been done to improve upon the estimations. Using the new methods, he calculated that the Government had underestimated its tax revenues while overestimating the liability to the provinces by at least $500 million. Notwithstanding the Auditor General's position, the Government decided to continue with the old estimating methodology because the study was not yet complete, the proposed methodology had not yet been proven and the old methodology resulted in a more conservative result for the federal government.

The Government has now completed the study and has confidence in the new methodology. It hopes to implement the new methodology in determining revenues and liabilities for the 1991-92 Public Accounts, thus fully complying with the recommendation of your Committee.

RECOMMENDATION B1

> Your Committee recommends that the Government correctly account for the actuarial liability associated with wage restraints, by not treating the repercussions of the Public Sector Compensation Act as a curtailment of the federal employees' pension plan.

RESPONSE

Since employee pensions are based on actual earnings and actual earnings have been permanently reduced by the wage restraint program, the Government considers the effects of wage restraint to be a permanent reduction to the pension benefits eventually to be paid to employees. In effect, the equivalent of a pension plan curtailment has resulted from federal legislation. As such, it is incumbent upon the Government to record a lower pension liability on its balance sheet in order to fairly present its financial position.

The Auditor General contends that the wage restraint program does not constitute a permanent adjustment to the pension liability, but that it is merely a temporary wage adjustment which should be amortized over a 13-year period. It is his view that "...further adjustments will likely be required as employees approach retirement".

The Government disagrees with the Auditor General's view of the matter and considers the approach taken to most fairly present the financial position of the Government. Furthermore, the Government provided full details of the transactions in question, including dollar amounts, in the notes to the financial statements. This full disclosure allows a reader to calculate the effects of the adjustment and to interpret them for his or her own purposes. For these reasons, the Government does not propose to adopt the recommendation of your Committee.

RECOMMENDATION B2

> Your Committee recommends that the Government publish corrected financial statements for 1990-91 to reflect the amortization over 13 years of the pension adjustment referred to above.

RESPONSE

The Government does not propose to adopt this recommendation because it believes it has properly accounted for the effects of wage restraint on employee pensions and it has disclosed full details of the transaction in the notes to the financial statements.

RECOMMENDATION C1

> Your Committee recommends that the adjustment to the federal government's investment in Petro-Canada be charged off to the 1990-91 fiscal year, the year during which it was identified.

RESPONSE

The Government considers it appropriate to charge the excess costs of acquiring Petro-Canada to the years in which the investment was made. The rationale for this action is to recognize that the investment activity was the underlying economic event that gave rise to the excess value of the investment. The public trading of shares of Petro-Canada in July 1991 established the market value of the Government's investment. Prior to 1990-91, the Government had no way to measure the market value and therefore could not reflect the lower value on its balance sheet. As soon as a market value was established, the Government reflected that value in the years to which it applied. For these reasons, the Government believes it has appropriately accounted for its investment in Petro-Canada. Furthermore, the Government fully disclosed the details of the revaluation of the investment in Petro-Canada in the notes to the financial statements, thereby allowing a reader to measure the effects of the adjustment and to interpret them as required. Therefore, the Government does not propose to adopt the recommendation of your Committee.

RECOMMENDATION C2

> Your Committee recommends that the Government publish corrected financial statements to reflect charging the Petro-Canada investment adjustment to the 1990-91 fiscal year.

RESPONSE

The Government does not propose to adopt this recommendation because it believes it has properly accounted for the adjustment to the value of the investment in Petro-Canada and it has disclosed full details of the transaction in the notes to the financial statements.

RECOMMENDATION C3

> Your Committee recommends that the Government adopt accounting practices that respect recommendations of the Canadian Institute of Chartered Accountants (CICA) on accounting for investments in Crown corporations.

RESPONSE

The Government currently accounts for its investments in enterprise Crown corporations using the "cost" method. Under this method, the Government's investment is recorded at actual cost. While there is no direct recognition of profits or losses of corporations in the financial statements of the Government, approximate profits and losses are reported through dividends received and through provision of allowances for permanent declines in the value of individual investments.

The Canadian Institute of Chartered Accountants recommends that governments use the "modified equity" method. Under this method, the profits (instead of dividends) and losses (instead of provisions) of corporations are reported in the Government's deficit. Dividend payments do not affect the deficit. Write-downs of investment values may still occur but would be rare since the Government would have already recognized the corporation's losses.

The two accounting methods produce somewhat similar results. The experience of the Government of Canada has been that the difference between the two methods has an immaterial effect on the financial statements. Consequently, the Auditor General has not deemed it necessary to make a reservation. Furthermore, the Government gives a full accounting of all Crown corporations in it's Annual Report to Parliament on Crown corporations and other governmental joint ventures. The Government prefers the cost method because it reflects its management policy with respect to Crown corporations. The Government deals with its Crown corporations on an arm's length basis, encouraging them to operate as independent enterprises while requiring accountability to Parliament through the provisions of the Financial Administration Act. Departments exert virtually no influence over the operation or management of these corporations. To combine the profits or losses of these corporations with the financial results of the remainder of the Government would be inconsistent.

At this time, the Government is not persuaded that the equity method of accounting for Crown corporations offers any benefits. Therefore, it proposes to continue using the cost method.

SECTION 3

1991-92
PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

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Budgetary revenue	3.2
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BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax amounts which affect the annual surplus or deficit of the Government of Canada. Revenue is reported net of refunds, and excludes taxes collected on behalf of provinces and territories, and amounts credited to other liability accounts.

The Government generally reports tax revenue in the year in which it is received. Refunds are allocated to the year in which the processing cycle for the assessment of the related tax return has been started.

Tax revenue for a fiscal year includes receipts credited to the Receiver General for Canada by the Bank of Canada and the chartered banks by March 31st and amounts received by federal government offices by March 31st, but not deposited until April or not credited to the Receiver General until April. Tax revenue also includes amounts received in the mail on the first working day of April, except when it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

The main factors affecting the flow of tax revenue are variations in economic conditions, changes in statutory tax rates, and changes in the base upon which the statutory tax rates are applied and taxes calculated. Although a taxpayer's income tax liability relates to a taxation year, collection of individual and corporation income taxes by payroll deductions and instalment payments results in a distribution of receipts throughout the year. Similarly, sales and excise taxes and duties are received on a regular basis throughout the year.

Non-tax revenue is reported in the year in which the transactions or events that gave rise to the revenue occur.

Revenue, both tax and non-tax, is reported on both a gross and net basis. The difference between the two is revenue from outside parties credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

Revenue from Outside Parties by Main Classification

Chart A presents net revenue from outside parties by main classification for the current fiscal year while Chart B compares the net revenue from outside parties for the last five fiscal years.

CHART A
TOTAL NET REVENUE FROM OUTSIDE PARTIES BY MAIN CLASSIFICATION
(in millions of dollars)

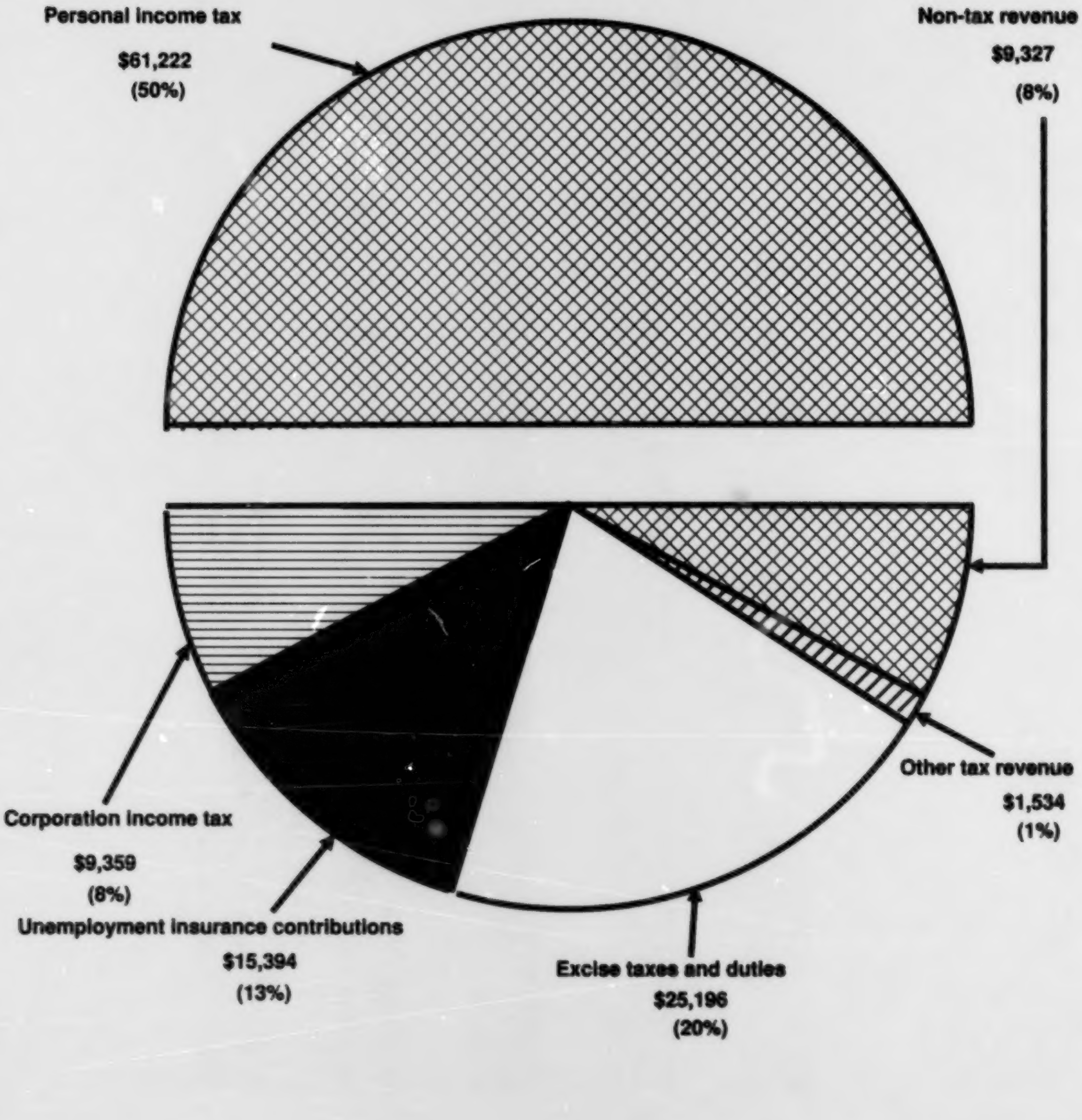

CHART B
TOTAL NET REVENUE FROM OUTSIDE PARTIES

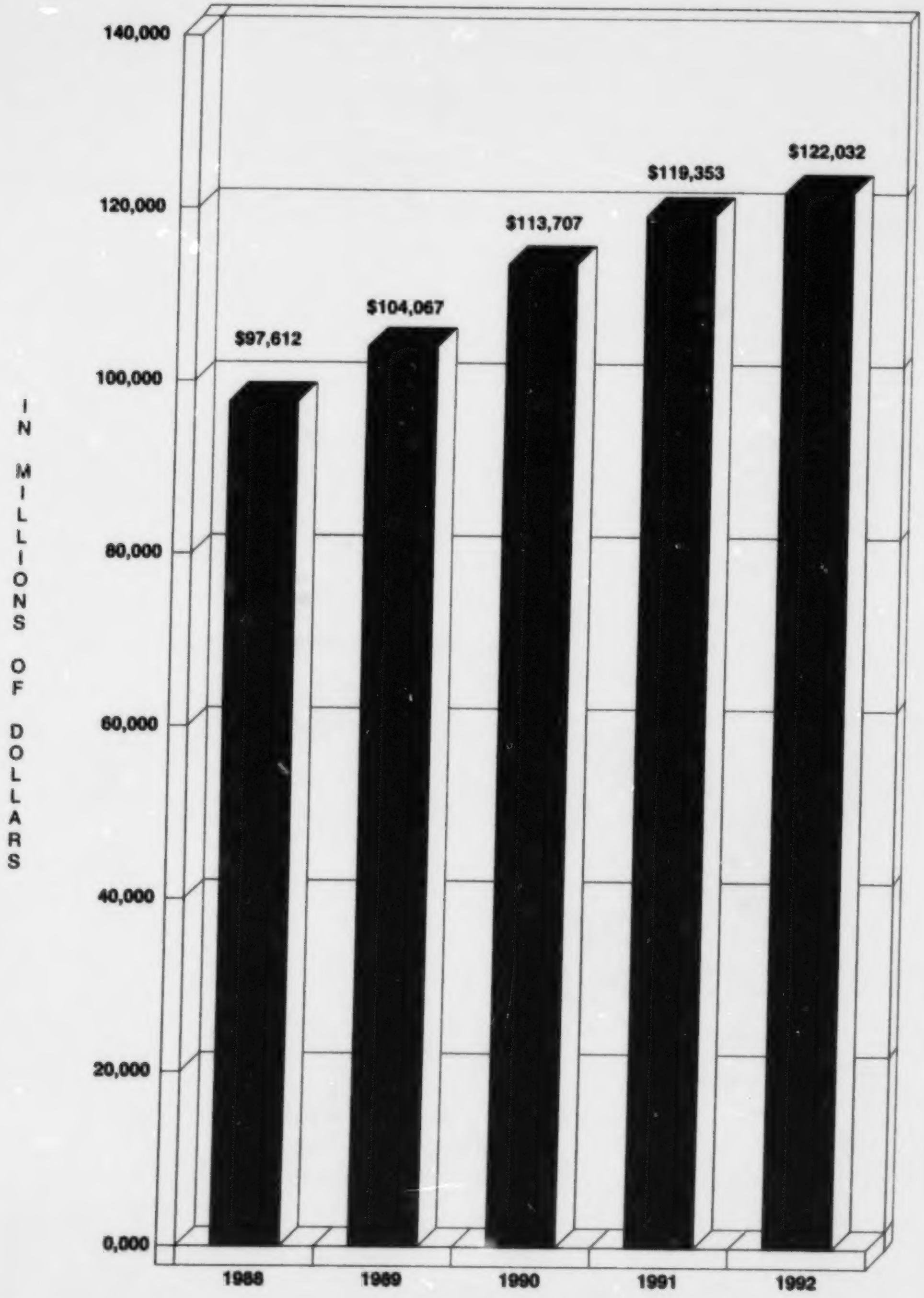

Table 3.1 presents revenue from outside parties by main classification on both a gross and net basis. "Gross revenue" reports all revenue received from outside parties including:

- revenue credited to appropriations where, as authorized by Parliament, certain revenues which are associated with the recovery of certain costs are credited to program spending. In such cases, Parliament votes such funds net of authorized revenue;
- revenue of consolidated Crown corporations where, for reporting in the annual financial statements, the financial transactions of certain Crown corporations are included with those of the Government.

"Net revenue" excludes the above two categories. Net revenue represents all budgetary revenue recorded in the accounts of Canada in accordance with the accounting policies of the Government.

TABLE 3.1

REVENUE FROM OUTSIDE PARTIES BY MAIN CLASSIFICATION
(in millions of dollars)

	1991-92				1990-91	
	Gross revenue(1)	Revenue credited to appropriations	Consolidated Crown corporations(3)	Net revenue(1)	Gross revenue(1)	Net revenue(1)
Tax revenue—						
Income tax—						
Personal	61,222			61,222	57,601	57,601
Corporation	9,359			9,359	11,726	11,726
Unemployment insurance contributions	15,394			15,394	12,707	12,707
Non-resident	1,261			1,261	1,372	1,372
	87,236			*87,236*	*83,406*	*83,406*
Excise taxes and duties—						
Goods and services tax	15,168			15,168	2,574	2,574
Sales tax	-1,969			-1,969	12,635	12,635
Customs import duties	3,999			3,999	4,001	4,001
Excise duties	2,074			2,074	2,187	2,187
Other excise taxes and duties	2,969	486		2,483	2,012	1,524
	22,241	*486*		*21,755*	*23,409*	*22,921*
Energy taxes—						
Excise tax—Gasoline	3,138			3,138	2,928	2,928
Petroleum and gas revenue tax	4	1		3		-1
Excise tax—Aviation gas and diesel fuel	300			300	265	265
	3,442	*1*		*3,441*	*3,193*	*3,192*
	25,683	*487*		*25,196*	*26,602*	*26,113*
Other tax revenue	273			273	279	279
Total tax revenue	113,192	487		112,705	110,287	109,798
Non-tax revenue—						
Return on investments, Table 3.3	*7,167*	*23*	*78*	*7,066*	*6,857*	*6,807*
Other non-tax revenue—						
Privileges, licences and permits	677	258		419	688	384
Refunds of previous years' expenditure	295			295	405	404
Services and service fees	1,707	1,422		285	1,490	249
Proceeds from sales	250	190		60	326	126
Domestic coinage	51			51	111	111
Premium and discount on exchange	46	2		44		
Miscellaneous non-tax revenue	2,378	252	1,019	1,107	2,548	1,474
	5,404	*2,124*	*1,019*	*2,261*	*5,568*	*2,748*
Total non-tax revenue	12,571	2,147	1,097	9,327	12,425	9,555
Total revenue(2)	125,763	2,634	1,097	122,032	122,712	119,353

(1) Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.

(2) Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

(3) Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

On a day-to-day basis, organizations within the Government transact with each other and thus contribute to gross amounts of revenue and expenditure. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.2 provides details of internal revenue transactions and shows the total of revenue from both internal and external sources. The total gross revenue of $129,980 million includes the total revenue from all sources. Revenue of consolidated Crown corporations and revenue credited to appropriations are deducted to arrive at net revenue from all sources. This total of $122,088 million is made up of total ministerial revenue ($105,191 million) and revenue of consolidated specified purpose accounts ($16,897 million) as detailed in Volume II, (Part I,) Table 4a.

TABLE 3.2

REVENUE FROM ALL SOURCES
(in millions of dollars)

	Gross revenue	Less: revenue of consolidated Crown corporations	Less: revenue credited to appropriations		Net revenue
			From outside parties	Internal to the Government	
Transactions with outside parties	125,763	1,097	2,634		122,032
Internal transactions by main classification—					
Return on investments	3				3
Privileges, licences and permits	4				4
Refunds of previous years' expenditure	16				16
Services and service fees	3,761			3,755	6
Proceeds from sales	315			304	11
Miscellaneous non-tax revenue	118			102	16
Total internal transactions	4,217			4,161	56
Total revenue	129,980	1,097	2,634	4,161	122,088

Budgetary Revenue in 1991-92

Total net budgetary revenue in 1991-92 amounted to $122,032 million. This represents an increase of 2.2%, or $2,679 million from the level reported for 1990-91. Tax revenue, which accounts for 92% of total revenue, increased by $2,907 million or 2.6%, while non-tax revenue declined by $228 million or 2.4%.

Tax Revenue

During 1991-92, tax revenue was affected by a number of factors, including the impact of the recession on the applicable tax bases, the transition from the federal manufacturers' sales tax to the Goods and Services Tax, and the policy actions to maintain the financial integrity of the Unemployment Insurance Account. The recession had the most pronounced effect on corporate income tax collections, which declined 20% from 1990-91 levels. The transitional costs associated with the replacement of the federal manufacturers' sales tax by the Goods and Services Tax (GST) also served to dampen the growth in budgetary revenue. The impact of these factors was partially offset by increases in unemployment insurance premium contributions, primarily due to increases in premium rates and higher personal income tax collections.

Personal Income Tax

Personal income tax is levied on personal income under the provisions of the Income Tax Act. Personal income tax is the largest source of federal Government revenue, accounting for about 50% of total budgetary revenue in 1991-92.

Personal income tax revenue in 1991-92 amounted to $61,222 million, an increase of 6.3% or $3,621 million from 1990-91. This was down from the increase of 11% recorded in 1990-91. This deceleration in the rate of growth in personal income tax collections in 1991-92 was primarily related to economic developments. Personal incomes in 1991 advanced by only 3%, as declines in employment and lower inflation dampened increases in employment income, while lower interest rates resulted in a decline in investment income. The full impact of these economic developments was not fully reflected in 1991-92 personal income tax collections, given the lags in collections and the payment of refunds. Collections in 1991-92 were also affected by the replacement of the federal sales tax credit, which was paid at the time of tax filing and netted against personal income taxes otherwise payable, by the enhanced payment of the quarterly low-income GST credit, which is netted against GST collections. Recoveries in fiscal year 1991-92 for overpayments to the Provincial Tax Collection Agreements Account for both 1990 and 1991 and to the Unemployment Insurance Account also served to increase personal income tax revenue in 1991-92.

Corporation Income Tax

The corporation income tax is levied on corporation income under the provisions of the Income Tax Act. Corporation income tax revenue amounted to $9,359 million in 1991-92, a decline of 20.2% from 1990-91. This marks the second consecutive year in which corporation income tax collections have declined. Corporation income tax collections are down 28% from their peak in 1989-90. This decline reflects the impact of the recession on corporate profits. Rising unit labour costs and weakening demand have left corporate profit margins at their lowest levels since the 1981-82 recession. Corporate profits have declined steadily since the fourth quarter of 1988 and by the end of 1991 were nearly 65% below their pre-recession peak. The decline in corporation income tax revenue has been proportionally less than the cumulative decline in corporate profits, owing in part to the impact of the base-broadening measures introduced as part of the 1988 Income Tax Reform as well as the introduction in the April 1989 budget of the Large Corporations Tax.

Unemployment Insurance Contributions

Premiums from employees and employers are levied under the provisions of the Unemployment Insurance Act and are classified as part of budgetary revenue. In 1991-92, unemployment insurance contributions increased by 21.1%, to $15,394 million. This increase was attributable to the increases in maximum insurable earnings, effective at the beginning of each calendar year, which is the base for the calculation of unemployment insurance contributions, coupled with the July 1, 1991 and January 1, 1992 increases in premium rates. Premium rates for employees increased from $2.25 per $100 of insurable earnings to $2.80 on July 1, 1991 and to $3.00 on January 1, 1992. The premium rate increases in fiscal year 1991-92 were taken to maintain the financial integrity of the Unemployment Insurance Account. This Account is intended to be self-financing through employee-employer premiums. The deterioration in the labour market and the resulting increase in unemployment insurance benefits payments has resulted in a significant deficit in the Account, thereby necessitating the increase in premium rates. Despite these increases in premium rates, the accumulated deficit in the Account amounted to over $2 billion in 1991-92.

Non-Resident Income Tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the Income Tax Act. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents. In 1991-92, non-resident income tax amounted to $1,261 million, down 8.1% or $111 million from 1990-91. The decline reflects the impact of the recession on corporate profits and lower interest rates on investment income.

Excise Taxes and Duties

Excise taxes and duties are collected under the Excise Tax Act and Customs Tariff Act. Excise taxes and duties include the federal manufacturers' sales tax, the Goods and Services Tax which replaced the manufacturers' sales tax on January 1, 1991, customs import duties, energy taxes, and other excise taxes and duties. In 1991-92, excise taxes and duties totalled $25,196 million, a decline of 3.5% or $917 million from 1990-91. The decline primarily reflects the transitional costs associated with sales tax reform and the netting of the low-income GST credit against GST collections.

Goods and services tax

The Goods and Services Tax became effective January 1, 1991, replacing the federal manufacturers' sales tax. The GST is applied at a rate of 7% on most goods and services consumed in Canada, with the exception of basic groceries, most health and dental care services, most educational services, and residential rents. In contrast, the manufacturers' sales tax was applied solely to manufactured goods at a general rate of 13.5%. In 1991-92, the first full fiscal year of implementation, net GST revenues amounted to $15,168 million. These collections are net of the low-income GST credit, rebates to municipal governments, hospitals and schools and refunds. The low-income GST credit amounted to $2.3 billion, while the total value of rebates and refunds, along with applicable interest, amounted to $11.3 billion. Gross GST collections, therefore, amounted to $28.8 billion. In 1991-92, collections were also affected by the one-time payment of the transitional grant to small business, which was estimated at $0.9 billion.

Sales tax

With the introduction of GST, the Federal Sales Tax (FST) ceased to have general application after December 31, 1990. However, sales tax paid on new and unused goods in inventory as of December 31, 1990 was rebated. These rebates amounted to $1.6 billion in 1991-92. The remaining $0.3 billion relates to refunds on appeals of taxes paid.

Customs import duties

Revenue from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the Customs Tariff Act. In 1991-92, revenues amounted to $3,999 million, virtually unchanged from the level reported in 1990-91.

Other excise taxes and duties

Excise duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are also imposed on other items such as jewellery and passenger vehicle air conditioners. In 1991-92, other excise taxes and duties revenue amounted to $4,557 million, up 22.8% from 1990-91. This increase reflects the February 1991 budget increase in the excise tax rate of 3 cents per cigarette. Dampening the overall impact of this increase was the elimination of certain excise taxes with the introduction of the GST.

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel. Energy tax revenue totalled $3,441 million in 1991-92, up 7.8% from the level reported in 1990-91.

Other Tax Revenue

Other tax revenue is comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts. In 1991-92, other tax revenue amounted to $273 million, down 2.2% from 1990-91.

Non-Tax Revenue

Non-tax revenue consists of return on investments and other non-tax revenue. In 1991-92, such revenues amounted to $9,327 million, a decline of 2.4% from 1990-91.

Return on Investments

Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties. Return on investments amounted to $7,066 million, an increase of 3.8% over last year's result. The various components of return on investments are presented in Table 3.3, on both a gross and net basis. The decline in interest rates over the course of 1991-92 resulted in lower Bank of Canada profits and interest on bank deposits. From their peak in the spring of 1990 to the end of fiscal year 1991-92, short-term interest rates declined by over 250 basis points. The impact of these declines, however, was largely offset by higher gains resulting from the Exchange Fund Account transactions, reflecting the actions by the Bank of Canada in foreign exchange operations to help maintain orderly conditions.

TABLE 3.3

RETURN ON INVESTMENTS[1]
(in millions of dollars)

	1991-92	1990-91
Loans, investments and advances—		
Enterprise Crown corporations—		
Lending institutions—		
Canada Deposit Insurance Corporation	222	143
Canada Mortgage and Housing Corporation	754	772
Farm Credit Corporation	215	230
	1,191	*1,145*
All other enterprise Crown corporations—		
Canadian National Railway Company	90	70
Other—		
Bank of Canada	1,844 [2]	2,808 [2]
Miscellaneous	65	214
	1,999	*3,092*
	3,190	*4,237*
Provincial and territorial governments	65	71
National governments including developing countries	74	53
International organizations	5	
Veterans' Land Act Fund—		
Advances	3	4
Joint and mixed enterprises	13	37
Miscellaneous	23	28
	183	*193*
	3,373	4,430
Foreign exchange accounts—		
Exchange Fund Account	2,227	2,636
International Monetary Fund—Subscriptions	17	11
	2,244	2,647
Cash—		
Interest on bank deposits	192	285
Consolidated accounts—		
Unemployment Insurance Account	22	
Western Grain Stabilization Account	79	121
Agricultural Commodities Stabilization Accounts	6	35
Atomic Energy of Canada Limited[3]	208	57
Other	3	
	318	213
Other accounts—		
Interest on investment re: military purchases	16	25
Esso Ltd—Norman Wells Project profits	13	
Other	9	33
	38	58
Total ministerial net return on investments	6,165	7,633
Exchange Fund Account adjustment[4]	673	−378
Accrual of non-tax revenue	491	−284
Consolidated specified purpose accounts	−107	−156
Consolidation adjustment	−153	
Total net return on investments	7,069	6,815
Return on investments internal to the Government	−3	−8
Total net return on investments from outside parties	7,066	6,807
Revenue credited to appropriations from outside parties	23	26
Consolidated Crown corporations	78	24
Total gross return on investments from outside parties	7,167	6,857

[1] Additional details are provided in Table 4a in Section 1 of Volume II (Part I).
[2] On an accrual basis, the revenue is as follows: $2,044 for 1991-92 and $2,386 for 1990-91.
[3] In Section 11 of Volume II (Part II) Atomic Energy of Canada Limited is shown as an enterprise Crown corporation.
[4] Adjustment to recognize the net income for the 12 months period ending March 31.

Other Non-Tax Revenue

Other non-tax revenue is comprised of proceeds from the sale of capital assets and current goods and services, refunds of previous years' expenditure, service fees, privileges, licences and permits, domestic coinage, and miscellaneous non-tax revenue. Details are reported by individual ministry in Volume II (Part I) of the Public Accounts. Other non-tax revenue amounted to $2,261 million in 1991-92, down 17.7% from the level reported in 1990-91.

Proceeds from sales ($60 million) include the sale of goods and Crown assets including products produced by the Government, such as publications and maps, agricultural and manufactured products, net proceeds from the sale of Crown corporations, and other related items.

Refunds of previous years' expenditure ($295 million) largely relates to recoveries of items paid out of or charged to prior years' appropriations, such as refunds and repayments of contributions.

Privileges, licences and permits ($419 million) include the proceeds from the sale of regulated privileges such as licences, registrations and permits for hunting, fishing, timber, business ventures, rentals of public buildings, leasing and royalties, citizenship registration, and other related charges.

Services and service fees ($285 million) include charges for certain services provided by the Government such as application, filing, and registration fees, recoveries of hospital and medical costs from provincial hospital plans and other sources, along with other related items.

Domestic coinage ($51 million) relates to the gross proceeds from the sale of domestic coinage through the Department of Finance. Costs are reported as expenditure of the Department.

Miscellaneous non-tax revenue ($1,107 million) includes a diverse number of items including revenues arising from contributions of programs or recoveries of costs from provinces; seizures, forfeitures, fines and penalties under various statutes and programs; contributions to retirement plans by judges and senators; principal and interest receipts on Canada student loans; and write-off of cheques which were not claimed, among others.

SECTION 4

1991-92
PUBLIC ACCOUNTS

Budgetary Expenditure

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BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include transfer payments made to individuals, other levels of government and businesses, the costs of goods and services received and the costs of capital acquired during the course of the year and in the supplementary period including accounts payable at year end. In addition, budgetary expenditure may also include net charges related to allowances for the valuation of assets, for general contingencies, for borrowings of agent enterprise Crown corporations, and for other liabilities. As well, expenditures of certain specified purpose accounts, such as the Unemployment Insurance Account, the Western Grain Stabilization Account, the Crop Re-insurance Fund, the Agricultural Commodities Stabilization Accounts, are also included. Budgetary expenditure excludes amounts charged to the Canada Pension Plan Account, superannuation accounts, and other specified purpose and liability accounts.

Expenditure with Outside Parties by Type

Chart A presents the total net expenditure with outside parties by type for the current fiscal year, while Chart B compares the total net expenditure with outside parties for the last five fiscal years.

Table 4.1 presents expenditure with outside parties by type. The table is presented on both a gross and a net basis. The difference between gross and net expenditure is revenue from outside parties credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

In this table, expenditure with outside parties represents expenditure incurred as a result of transactions with organizations and individuals outside the Government of Canada as a reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of this volume.

Revenue credited to appropriations represents revenue that has been credited to budgetary expenditure, rather than budgetary revenue, where such authority has been granted by Parliament, and revenue of consolidated Crown corporations credited to expenditure.

Total net expenditure represents all budgetary expenditure recorded in the accounts of Canada in accordance with the accounting policies of the Government. Total gross expenditure is derived by adding to total net expenditure, revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

CHART A
TOTAL NET EXPENDITURE WITH OUTSIDE PARTIES BY TYPE
(in millions of dollars)

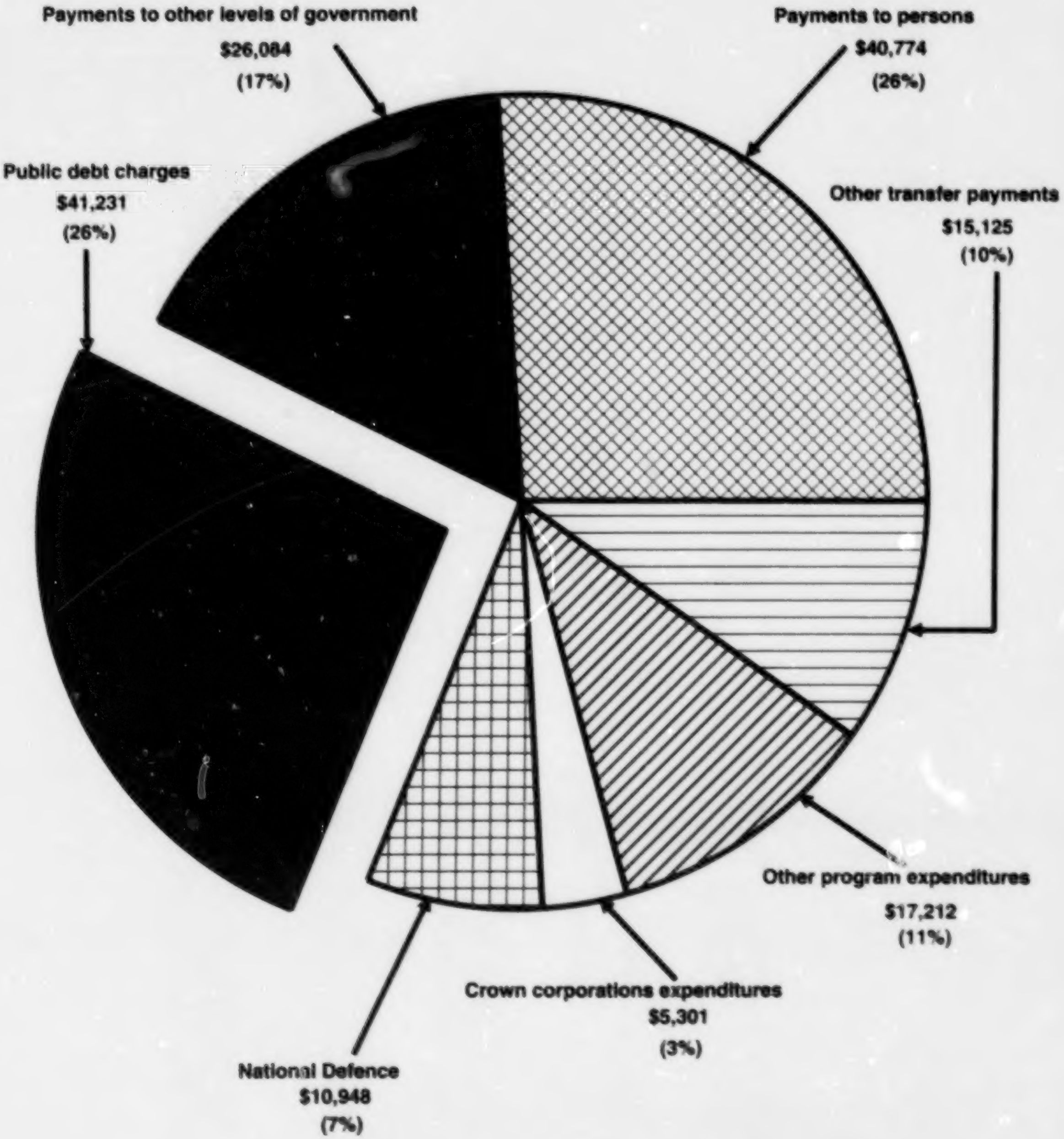

CHART B
TOTAL NET EXPENDITURE WITH OUTSIDE PARTIES

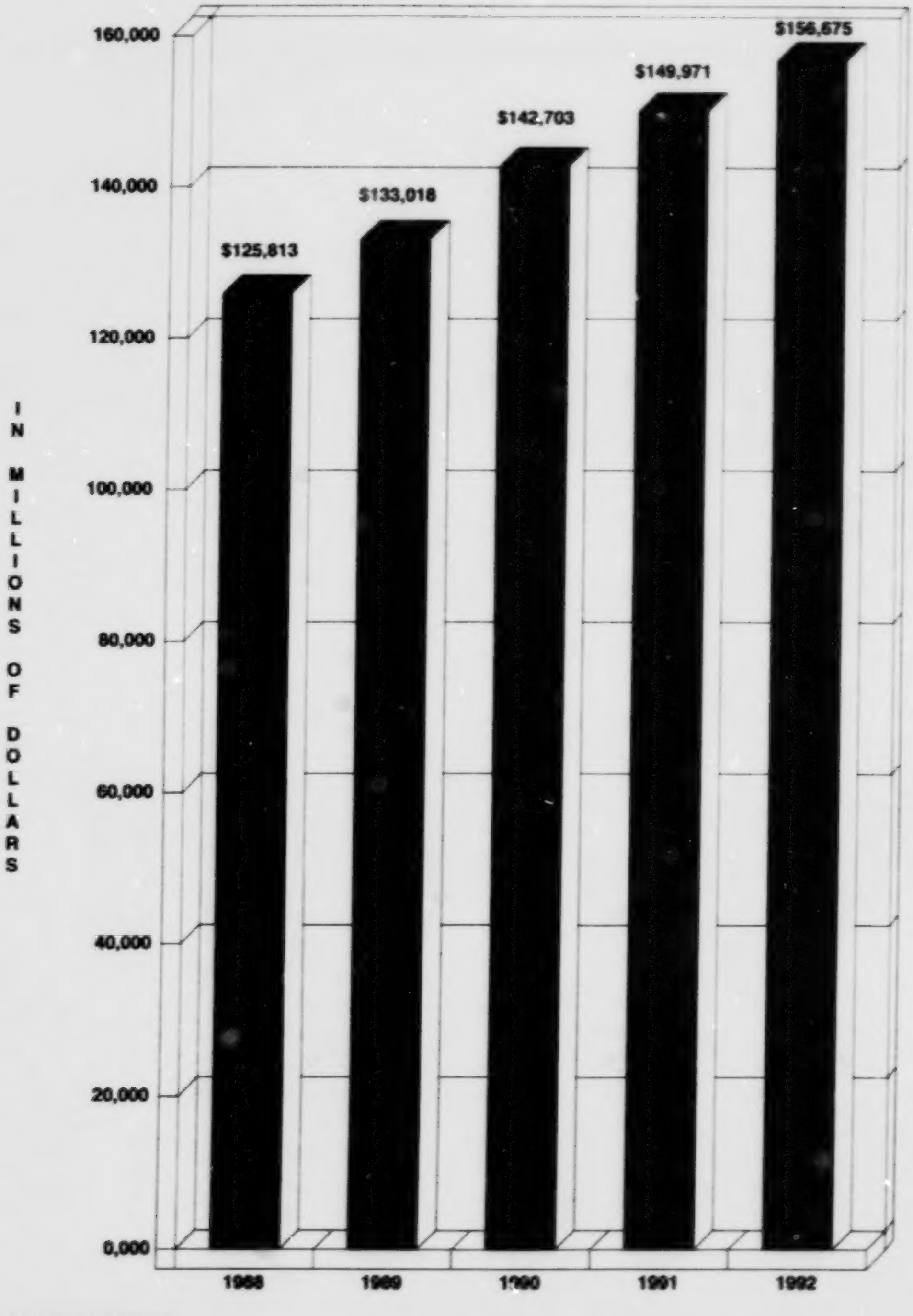

TABLE 4.1
EXPENDITURE WITH OUTSIDE PARTIES BY TYPE
(in millions of dollars)

	1991-92				1990-91	
	Gross expenditure[1]	Revenue credited to appropriations	Consolidated Crown corporations[3]	Net expenditure[1]	Gross expenditure[1]	Net expenditure[1]
Transfer payments —						
To persons —						
Old age security benefits, guaranteed income supplements and spouses' allowances	18,393			18,393	17,131	17,131
Unemployment insurance benefits	18,126			18,126	14,665	14,665
Family allowances	2,821			2,821	2,736	2,736
Other	1,434			1,434	1,406	1,406
	40,774			*40,774*	*35,938*	*35,938*
To other levels of government —						
Fiscal arrangements	8,854			8,854	8,280	8,280
Insurance and medical care services	6,689			6,689	6,033	6,033
Canada Assistance Plan	6,099			6,099	5,788	5,788
Education support	2,142			2,142	1,862	1,862
Other	2,300			2,300	2,327	2,327
	26,084			*26,084*	*24,290*	*24,290*
Other transfer payments —						
Foreign aid	2,787			2,787	2,404	2,404
Indians and Inuit	2,547			2,547	2,302	2,302
Job creation and Labour Force Adjustment	1,951			1,951	2,034	2,034
Regional and industrial development	2,002			2,002	2,130	2,130
Agricultural programs	1,853			1,853	900	900
Other	3,985			3,985	2,790	2,790
	15,125			*15,125*	*12,560*	*12,560*
Total transfer payments	81,983			81,983	72,788	72,788
Crown corporations expenditures	6,398		1,097	5,301	6,714	5,852
Other program expenditures—						
Agriculture	893	15		878	796	780
Communications	485	21		464	457	434
Employment and Immigration	538			538	533	533
Environment	1,001	1		1,000	1,178	1,178
External Affairs	1,086	34		1,052	1,055	1,023
Industry, Science and Technology	1,288	45		1,243	1,177	1,144
National Defence	11,286	338		10,948	11,163	10,816
National Health and Welfare	1,129	56		1,073	1,076	1,011
National Revenue	2,213	50		2,163	2,160	2,107
Public Works	1,226	352		874	1,252	1,025
Solicitor General	2,909	565		2,344	2,837	2,302
Transport	2,286	1,020		1,266	2,370	1,314
Other	4,454	137		4,317	5,237	5,127
Total other program expenditures	30,794	2,634		28,160	31,291	28,794
Total program expenditures	119,175	2,634	1,097	115,444	110,793	107,434
Public debt charges	41,231			41,231	42,537	42,537
Total expenditure[2]	160,406	2,634	1,097	156,675	153,330	149,971

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[1] Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.
[2] Additional information is provided in Table 2a in Section 1 of Volume II (Part I).
[3] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenue and expenditure recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 4.2 provides details of internal expenditure transactions and shows the total of expenditures transacted by the Government with all sources.

TABLE 4.2
EXPENDITURE BY SOURCE
(in millions of dollars)

	Gross expenditure	Less: revenue of consolidated Crown corporations	Less: revenue credited to appropriations		Net expenditure
			From outside parties	Internal to the Government	
Transactions with outside parties	160,406	1,097	2,634		156,675
Internal transactions —					
Agriculture	18			18	
Communications	2				2
Environment	3				3
External Affairs	1				1
Indian Affairs and Northern Development	28			28	
Industry, Science and Technology	12			10	2
National Defence	3				3
National Health and Welfare	2				2
National Revenue	3				3
Public Works	2,849			2,848	1
Solicitor General	27			25	2
Transport	48			40	8
Other	1,221			1,192	29
Total internal transactions	4,217			4,161	56
Total expenditure	164,623	1,097	2,634	4,161	156,731

Budgetary Expenditure in 1991-92

Total net budgetary expenditure with outside parties in 1991-92 amounted to $156,675 million. This represents an increase of 4.5% from the level of $149,971 million reported in 1990-91. Most of the increase in total net expenditure of $6,704 million, between 1990-91 and 1991-92, was concentrated in three major components - transfers to persons up $4,836 million, transfers to other levels of government up $1,794 million, and other major transfers up $2,565 million. In contrast, declines were recorded in Crown corporations expenditures, other program expenditures - primarily in the operations of government and public debt charges.

Public debt charges, which account for about 26% of total net expenditure, include interest on unmatured debt (including Canada Savings Bonds, marketable bonds, and Treasury bills), interest on specified purpose accounts and other accounts, costs of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

Public debt charges declined by 3.1%, to $41,231 million in 1991-92 from $42,537 million in 1990-91. This is the first year since the mid-1950s that public debt charges have recorded a year-to-year decline. The decline in public debt charges reflects the impact of lower interest rates, which have accompanied the reduction in inflation. Interest rates peaked in May 1990 and have recorded significant declines thereafter. The average annual interest rate on outstanding government debt declined from 10.72% as of March 31, 1991 to 8.86% as of March 31, 1992. The impact of the decline in interest rates more than offset the increase in gross unmatured debt, which rose from $325,212 million at March 31, 1991 to $352,905 million at March 31, 1992.

Total program spending - that is, Government spending excluding public debt charges advanced 7.5%. The increase in program spending primarily reflects the impact of the recession on cyclically-sensitive components of program spending, especially unemployment insurance benefits, cash transfers under Established Programs Financing, and Canada Assistance Plan transfers. Significantly dampening the impact of these factors on program spending was the effect of the various restraint measures that the Government introduced with the implementation of the Expenditure Control Plan. Fiscal year 1991-92 was the second year of the Expenditure Control Plan. This Plan is a comprehensive approach to expenditure control, and effectively controls about 60% of all government spending on programs. The major programs exempt from the Plan include federal transfers to persons (elderly benefits, veterans' pensions and allowances, and unemployment insurance benefits) and certain major federal transfers to provinces (Equalization and Canada Assistance Plan transfers to equalization-receiving provinces).

The largest component of program spending - transfers to persons advanced by 13.5% in 1991-92, primarily attributable to the surge in unemployment insurance benefits as a result of the recession. Unemployment insurance benefit payments were up 23.6% from last year. About two-thirds of the increase in benefit payments was attributable to increases in regular benefit payments, with the remainder spread between increases in the development uses component of the program and the special uses component, primarily paternal benefits. Among the other programs within major transfers to persons, elderly benefit payments were up 7.4%, reflecting increases in both average benefits, which are indexed to quarterly changes in the consumer price index, and the eligible population base. The indexation factor in 1991-92 was affected by a one-time price impact associated with the introduction of the Goods and Services Tax on January 1, 1991.

Direct cash transfers to other levels of government increased by 7.4% between 1990-91 and 1991-92. The major factor contributing to this increase was higher cash transfers to provinces under the Established Programs Financing (EPF) program. Under the Expenditure Control Plan, introduced in the February 1990 budget, total EPF entitlements on a per capita basis were held constant at the 1989-90 levels. As a result, total EPF entitlements increased by just over 1% in 1991-92. However, EPF entitlements are paid in the form of tax point transfers, which are affected by changes in the applicable tax bases, with the difference paid in cash. It is the cash component that affects program spending. The weakness in the tax bases in both 1990 and 1991 reduced the value of the tax point transfers, thereby resulting in substantially higher cash transfers. Transfers under the Canada Assistance Plan advanced 5.4% in 1991-92. Under the Canada Assistance Plan, the federal government provides funds to provinces and territories to help them pay for certain social assistance benefits and services. Under the Expenditure Control Plan, the growth in these transfers to Ontario, Alberta, and British Columbia are capped at 5% per year. Fiscal arrangements increased by 6.9% in 1991-92. The largest component, equalization payments to lower-income provinces, however, declined by 1.8%, primarily reflecting the impact of the recession, most particularly in Ontario, on the tax bases used in the equalization formula. The Reciprocal Taxation Agreements provide for the reciprocal payment of consumption taxes and fees between the federal and provincial governments. With the replacement of the manufacturers' sales tax by the Goods and Services Tax (GST), federal payments to participating provinces under the Reciprocal Taxation Agreements have declined, as provincial governments are exempt from paying the GST on their purchases. As a result, the federal government no longer pays provincial retail sales taxes on its purchases. Transfers to the Yukon and Northwest Territories and to municipalities in lieu of property taxes accounted for the increase in fiscal transfers.

Other transfers, which amounted to 13.1% of program spending, include foreign aid, assistance in the stabilization of market prices for commodities, the development of new technologies, research, the establishment of new jobs through training, the provision of social, health and economic services to Indian and Inuit peoples, and the promotion of educational and cultural activities. Other transfer payments increased by 20.4%, due primarily to increased payments for agricultural support, in the face of low world grain prices resulting from the international grain dispute between the United States and the European Economic Community. Increases were also recorded in grants and contributions to Indian and Inuit peoples and in assistance to developing countries.

Crown corporations expenditures amounted to $5.3 billion in 1991-92, down 9.4% from 1990-91. Three corporations, Canada Mortgage and Housing Corporation (CMHC), the Canadian Broadcasting Corporation (CBC) and VIA Rail, received over two-thirds of the total payments to Crown corporations. The lower payments in 1991-92 primarily reflects reduced transfers to the CBC, VIA Rail and Canada Post Corporation, due to the impact of past restraint and restructuring measures. In addition, limits on funding for new social housing restrained the growth in transfers to CMHC.

Other program expenditures include defence spending on operations and capital, as well as government administration and specific services delivered to the public, such as:

—health care to natives and veterans;

—research undertaken by government employees;

—the operation of airports and national parks;

—the operation of federal correctional institutions; and,

—the provision of police services.

Other program expenditures declined by 2.2% in 1991-92. Excluding defence, which increased by 1.2% in 1991-92, non-defence operating spending declined 4.3%. Spending remained restrained in 1991-92 due to the ongoing restraint measures introduced in past budgets and specific reduction initiatives undertaken in 1991-92. In the February 1991 budget, the Government announced that departmental non-wage and capital operating budgets would be frozen for 1991-92 and that departmental operating budgets would not be adjusted for any increase in wage costs resulting from new negotiated collective agreements in 1991-92. To effect the latter decision, legislation was passed in the Fall of 1991 to freeze all federal government employees' wages for the first year in any new contract and to limit the increase in the second year to a maximum of three per cent. In addition, layers of management were eliminated and the number of executives in the federal public service have been reduced by 10%.

Legislation to bring federal pension legislation into compliance with the Income Tax Act and address some long-standing fairness issues has received Royal Assent. In addition, this Act puts federal public service pension plans on a fully-funded basis, consistent with private sector plans. Until the passage of this Act, the federal government incurred expenditures to cover indexing costs to the extent that a pensioner's own indexing credits had been exhausted, which in 1990-91 amounted to nearly $1 billion. Such payments directly impacted on program spending. With the passage of the Act, existing and future pension benefits are to be fully funded as they are earned, including the indexation costs. As a result, the Government will no longer be making separate payments to cover shortfalls in indexation costs.

SUPPLEMENTARY STATEMENTS

Public Debt Charges

A comparative summary of public debt charges is presented in Table 4.3. The table also discloses the reconciling item between total public debt charges as reported in the Finance ministerial section (Section 10) of Volume II (Part I) and the total net expenditure of the public debt indicated in Table 4.1. The reconciling item includes the expenditure of the consolidated specified purpose accounts.

TABLE 4.3
PUBLIC DEBT CHARGES(1)
(in millions of dollars)

	1991-92	1990-91
Unmatured debt—		
Marketable bonds—		
Payable in Canadian currency	15,976	14,479
Payable in foreign currencies	179	297
	16,155	*14,776*
Canada savings bonds	3,610	4,275
Special non-marketable bonds—		
Canada Pension Plan Investment Fund	358	346
Treasury bills	12,597	15,118
Notes and loans—		
Payable in foreign currencies	1	3
Canada bills	29	74
Servicing costs and costs of issuing new loans	34	44
Total public debt charges related to unmatured debt	32,784	34,636
Specified purpose accounts—		
Superannuation accounts	7,803	7,118
Government Annuities Account	56	60
Canada Pension Plan Account	293	403
Deposit and trust accounts	102	119
Other	104	89
Total public debt charges related to specified purpose accounts	8,358	7,789
Consolidated specified purpose accounts—		
Unemployment Insurance Account	4	223
Western Grain Stabilization Account	1	2
Agricultural Commodities Stabilization Accounts	13	12
Other	17	18
Total public debt charges related to consolidated specified purpose accounts	35	255
Total public debt charges related to other accounts	89	112
Total public debt charges(2)	41,266	42,792
Less:		
Total public debt charges related to consolidated specified purpose accounts	35	255
Total net/gross public debt expenditure with outside parties	41,231	42,537

(1) Additional details are provided in Table 2a in Section 1 of Volume II (Part I).
(2) Additional details are provided in Section 8 of Volume II (Part II).

Expenditure under Statutory Authority

The spending authority provided by statutory authority is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than two-thirds of the total net expenditure each year.

Table 4.4 presents a comparative summary of these statutory expenditures. The table also discloses the reconciling items between total ministerial expenditure under statutory authority and total net statutory expenditure. The reconciling items include the statutory expenditure of the consolidated specified purpose accounts and the provision for valuation. Revenue credited to appropriations from outside parties has been added to the latter to obtain the total gross statutory expenditure with outside parties.

Five programs account for over eighty-five per cent of the total spending under total gross statutory expenditure with outside parties. These are:

—public debt charges;

—unemployment insurance benefits;

—pension payments to the elderly, including old age security payments, guaranteed income supplement payments, and spouse's allowance payments;

—federal-provincial fiscal arrangements and public utilities; and,

—Established Programs Financing transfers, including payments for hospital insurance, medical care and extended health care services and post-secondary education payments to provinces and territories.

TABLE 4.4
EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1991-92			1990-91		
Public debt charges			41,266			42,792
Old age security payments			13,808			12,781
Federal-provincial fiscal arrangements and public utilities			8,111			8,300
Payments for hospital insurance, medical care and extended health care services			6,688			6,033
Canada Assistance Plan payments			6,130			5,967
Guaranteed income supplement payments			4,139			3,928
Family allowance payments			2,821			2,736
Post-secondary education payments to provinces and territories			2,142			1,862
Payments to railway companies under the Farm Income Protection Act (formerly the Western Grain Transportation Act)			1,049			645
Spouse's allowance payments			446			421
Interest payments, liabilities under the Canada Student Loans Act			454			442
Grants to municipalities and other taxing authorities			360			302
Payments in connection with the Farm Income Protection Act—Crop Insurance Program			358			
Payments in connection with the Farm Income Protection Act—Gross Revenue Insurance Program			663			
Superannuation, supplementary retirement benefits, death benefits and other pensions—[1]						
Public Service—						
Government's matching contribution to the Public Service Superannuation Account	621			479		
Actuarial liability	506					
Statutory payments under the Supplementary Retirement Benefits Act				602		
Government's contribution as employer to the Unemployment Insurance Account	286			229		
Government's matching contribution to the Canada and the Quebec Pension Plans	159			153		
Government's matching contribution to the Supplementary Retirement Benefits Account				96		
Government's matching contribution to the death benefit account	7			7		
		1,579			1,566	
Less: recoveries from revolving funds		84			99	
			1,495			1,467
Canadian Forces—						
Government's matching contribution to the Canadian Forces Superannuation Account		401			288	
Statutory payments under the Supplementary Retirement Benefits Act					413	
Government's contribution as employer to the Unemployment Insurance Account		102			80	
Government's matching contribution to the Canada and the Quebec Pension Plans		55			52	
Government's matching contribution to the Supplementary Retirement Benefits Account					32	
Government's matching contribution to the death benefit account		2			3	
			560			868
Royal Canadian Mounted Police—						
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account		105			93	
Statutory payments under the Supplementary Retirement Benefits Act		21			32	
Government's contribution as employer to the Unemployment Insurance Account		23			18	
Government's matching contribution to the Canada and the Quebec Pension Plans		13			13	
Government's matching contribution to the Supplementary Retirement Benefits Account					9	
			162			165
All other statutory expenditures			1,918			3,568
Total ministerial expenditure under statutory authority [2]			92,570			92,277

TABLE 4.4
EXPENDITURE UNDER STATUTORY AUTHORITY— *Concluded*
(in millions of dollars)

	1991-92	1990-91
Consolidated specified purpose accounts—		
Unemployment Insurance Account	18,985	13,502
Western Grain Stabilization Account	−94	−37
Crop Reinsurance Fund	63	430
Agricultural Commodities Stabilization Accounts	271	−8
Other	−203	−7
Total expenditure of consolidated specified purpose accounts	19,022	13,880
Provision for valuation	−1,950	−1,725
Total net statutory expenditure with outside parties	109,642	104,432
Revenue credited to appropriations from outside parties	502	356
Total gross statutory expenditure with outside parties	110,144	104,788

[1] Details related to other persion accounts such as the Members of Parliament Retiring Allowances Account are not included.
[2] Additional details are provided in Table 7 in Section 1 of Volume II (Part I).

Spending Control Act

On June 18, 1992, Royal Assent was given to Bill C-56 "An Act respecting the control of government expenditures" - The Spending Control Act. This Act imposes legislated limits on the amount of federal government spending over the five-year period - 1991-92 to 1995-96. The legislated spending limits are based on the spending projections contained in the February 1991 budget. Adjustments are made to exclude spending related to public debt charges, major self-financing programs (Unemployment Insurance Act and federal advances to the Farm Income Protection Act), expenditures made as a result of emergencies, expenditures related to events occurring prior to April 1991, and losses on the sale or disposal of shares in Crown corporations.

The spending limit for 1991-92, as specified under the Act, is $97.2 billion. Spending during the course of 1991-92 subject to the Spending Control Act amounted to $95.8 billion - $1.4 billion below the spending limit for the year. The lower spending was largely attributable to the discretionary actions undertaken during the course of 1991-92 to contain the growth in the deficit. Under the Spending Control Act, this underspending may be carried forward to offset overspending in future years.

TABLE 4.5
STATEMENT REQUIRED UNDER SECTION 6 OF THE SPENDING CONTROL ACT
(in millions of dollars)

		1992 [1]
Total expenditure for the year		156,675
Less:		
Public debt charges	41,231	
Expenditures under the Unemployment Insurance Act		
Benefits	18,125	
Administration	1,207	
Expenditures under the Farm Income Protection Act		
Advances to the Crop Reinsurance Fund	52	
Advances to a Revenue Insurance Fund and provincial revenue insurance program or gross revenue insurance program	16	
Expenditures related to events occurring prior to April 1991	241	
		60,872
Spending subject to spending control		95,803
Spending limit for the year		97,200
Spending reduction for the year		−1,397

[1] The Spending Control Act is effective starting in the 1991-92 fiscal year. Therefore, there is no comparative information for 1990-91.

Transfer Payments

The transfer payments information presented in Note 5 to the audited financial statements of the Government of Canada in Section 2 of this volume are presented in more detail in the following table.

TABLE 4.6

TRANSFER PAYMENTS BY TYPE OF TRANSFER (in thousands of dollars)

	1991-92	1990-91
Payments to persons—		
Old age security—[1]		
Old age security benefits	13,808,292	12,781,212
Guaranteed income supplements	4,139,256	3,928,392
Spouses' allowances	445,696	421,212
	18,393,244	*17,130,816*
Unemployment Insurance Account payments[1][2]	18,386,681	14,406,685
Family allowances (including youth)[1]	2,821,129	2,736,016
Veterans benefits—		
Pensions to veterans of World Wars I and II	925,969	885,020
Other	508,290	521,147
	41,035,313	35,679,684
Payments to other levels of government—		
Fiscal arrangements	8,150,153	8,547,021
Canada Health Act—		
Extended health care services[1]	1,412,268	1,324,185
Insured health services[1]	5,276,165	4,708,847
	6,688,433	*6,033,032*
Canada Assistance Plan payments[1]	6,130,331	5,966,926
Post-secondary education adjustment payments[1]	2,142,071	1,861,531
Payments to territories for operating expenditures	1,082,948	1,170,418
Grants in lieu of taxes	400,235	337,961
Other	1,134,945	1,279,251
	25,729,116	25,196,140
Other transfer payments—		
Payments to enterprises—Subsidies and capital assistance—		
Payments under the Western Grain Transportation Act	1,049,064	644,937
Payments under industrial and regional development	242,722	316,526
Payments to producers for commodities under the Farm Income Protection Act (formerly the Agricultural Stabilization Act)	384,691	345,020
Other	1,401,475	1,175,552
	3,077,952	2,482,035
Payments to or on behalf of international organizations and foreign countries—		
Purchase of goods for development assistance	602,521	390,486
International food aid program	394,215	370,232
Payments to United Nations and related organizations	574,942	530,111
Contributions to Canadian non-government organizations	401,366	366,897
Purchase of services for development assistance	351,413	333,931
Other	745,457	710,339
	3,069,914	2,701,996
Payments to non-profit institutions and organizations—		
Assistance to encourage employment	722,479	725,364
Miscellaneous payments—		
Payments to native peoples and associations	2,386,869	2,147,974
Pensions to government employees	60,698	471,001
Grants and scholarships in aid of research	704,688	682,305
Other	4,922,094	3,135,394
	8,074,349	6,436,674
Total other transfers	14,944,694	12,346,069
Total transfer payments[2][3]	81,709,123	73,221,893

(1) An analysis by province is shown in Table 4.7 for these transfer payments.

(2) Unemployment Insurance recoverable of $193 million has not been included in this table.

(3) The provision for valuation has not been included in this table.

Details of Transfer Payments by Province

Table 4.7 presents an analysis by province of selected important transfer payments. Except for unemployment insurance, more details can be found in Section 7 of Volume II (Part II) of the Public Accounts.

TABLE 4.7

SELECTED IMPORTANT TRANSFER PAYMENTS BY PROVINCE
(in thousands of dollars)

	Transfers to persons			Transfers to provinces, territories and municipalities			
	Old age security[1]	Family allowances	Unemployment insurance[2]	Extended health care services	Post secondary education	Canada-Assistance Plan	Insured health services
Newfoundland	412,874	65,930	1,042,052	29,816	57,363	132,853	137,113
	386,933	*66,188*	*868,771*	*28,609*	*53,672*	*118,960*	*129,857*
Prince Edward Island	112,935	14,539	203,230	6,716	12,913	34,755	30,833
	107,591	*14,358*	*159,924*	*6,480*	*12,149*	*28,729*	*29,616*
Nova Scotia	722,795	92,464	805,876	46,908	89,783	217,723	214,595
	682,226	*90,974*	*661,015*	*44,216*	*83,371*	*189,089*	*201,651*
New Brunswick	581,295	77,299	851,923	37,528	71,973	206,936	172,030
	546,826	*76,604*	*695,799*	*36,046*	*67,835*	*173,743*	*164,133*
Quebec	4,845,774	684,494	5,596,555	356,993	312,440	1,546,500	850,166
	4,512,264	*664,388*	*4,545,541*	*337,962*	*308,952*	*1,264,577*	*850,407*
Ontario	6,337,281	1,014,962	5,428,322	522,539	874,996	2,158,841	2,126,304
	5,882,920	*981,716*	*4,004,380*	*484,992*	*600,510*	*2,474,771*	*1,556,663*
Manitoba	854,082	120,751	536,665	57,065	109,510	253,126	261,747
	805,530	*117,738*	*409,892*	*54,295*	*101,950*	*227,057*	*248,382*
Saskatchewan	826,849	116,710	401,539	51,558	93,623	177,035	225,265
	780,373	*115,337*	*314,669*	*50,014*	*93,949*	*158,845*	*227,414*
Alberta	1,304,146	293,785	1,314,891	131,481	243,730	623,276	584,389
	1,206,599	*282,989*	*951,139*	*121,960*	*242,239*	*554,009*	*582,586*
British Columbia	2,271,272	327,686	2,137,318	167,432	268,362	747,342	655,888
	2,109,868	*313,795*	*1,743,556*	*155,611*	*289,636*	*748,881*	*700,347*
Total provinces	18,269,303	2,808,620	18,318,371	1,408,036	2,134,693	6,098,387	5,258,330
	17,021,130	*2,724,087*	*14,354,686*	*1,320,185*	*1,854,263*	*5,938,661*	*4,691,056*
Northwest Territories	13,186	9,141	33,637	2,823	4,806	23,774	11,652
	12,209	*8,723*	*24,119*	*2,712*	*4,682*	*22,230*	*11,536*
Yukon Territory	6,855	3,368	29,522	1,409	2,572	8,170	6,183
	6,105	*3,206*	*24,272*	*1,288*	*2,586*	*6,035*	*6,255*
International	103,900		5,151				
	91,372		*3,608*				
Total	18,393,244	2,821,129	18,386,681	1,412,268	2,142,071	6,130,331	5,276,165
	17,130,816	*2,736,016*	*14,406,685*	*1,324,185*	*1,861,531*	*5,966,926*	*4,708,847*

Amounts in roman type are 1991-92 transfer payments.
Amounts in *italic* type are 1990-91 transfer payments.

[1] Includes guaranteed income supplements and spouses' allowances.

[2] Includes fishermen's benefits.

SECTION 5

1991-92
PUBLIC ACCOUNTS

Consolidated Accounts

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CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies. The most significant difference between GAAP and the Government basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written-off over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 5.1 and 5.2 summarize the financial transactions and results of operations of each consolidated Crown corporation in accordance with its own respective accounting policies. Most consolidated Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges are assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government and other Crown corporations to produce a net income or loss. Adjustments include prior period adjustments and other miscellaneous items as recorded by the Corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity infusions provided by the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. The "President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada" includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Corporations Operation Act. In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 5.3 summarizes such borrowings for the consolidated corporations and the changes during the year ended March 31, 1992. Contingent Liabilities of consolidated corporations are presented in Table 5.4.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 1992 is provided in Table 5.5. Differences in figures reported in Table 5.2 and those reported in Table 5.5 result from the use of different accounting policies and from items in transit.

TABLE 5.1
FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 1992

(in thousands of dollars)

	Assets			
	Financial			
Crown corporations [1]	Third party	Government and other Crown corporations	Physical assets and deferred charges	Total of assets
Atomic Energy of Canada Limited	690,690	21,874	52,642	765,206
Canada Council	87,841	31,458	17,239	136,538
Canada Harbour Place Corporation[5]	939		63,052	63,991
Canada Lands Company Limited				
Canada Lands Company (Mirabel) Limited[4]				
Canada Lands Company (Vieux-Port de Québec) Inc[3]	494			494
Old Port of Montreal Corporation Inc	13,091	2,718	648	16,457
Canada Mortgage and Housing Corporation Minister's Account				
Canada Museums Construction Corporation Inc[5]	1,155	1,914		3,069
Canadian Broadcasting Corporation	94,416	48,594	929,801	1,072,811
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada				
Canadian Film Development Corporation	8,495	18,362	4,627	31,484
Canadian Institute for International Peace and Security	1,474		292	1,766
Canadian Livestock Feed Board[5]				
Canadian Museum of Civilization	464	10,163	15,324	25,951
Canadian Museum of Nature	192	4,725	3,303	8,220
Canadian National (West Indies) Steamships Limited[2]	1			1
Canadian Patents and Development Limited[5]	184	4	147	335
Defence Construction (1951) Limited	1,752	122	433	2,307
Enterprise Cape Breton Corporation	4,275	1,200	1,955	7,430
Harbourfront Corporation[5]	17,963	151	5,889	24,003
International Centre for Ocean Development[6]	2,612	774	147	3,533
International Development Research Centre[7]	14,140		5,113	19,253
Jacques Cartier and Champlain Bridges Incorporated, The	2,834	5,385	14,725	22,944
Marine Atlantic Inc	8,694	19,156	398,359	426,209
Mingan Associates, Ltd[5]				
National Arts Centre Corporation	1,953	86	6,511	8,550
National Capital Commission	17,633	9,543	338,718	365,894
National Gallery of Canada	150	9,081	11,452	20,683
National Museum of Science and Technology	12	3,289	6,818	10,119
Standards Council of Canada	1,037	1,020	535	2,592
VIA Rail Canada Inc	13,692	145,570	741,444	900,706
Total consolidated corporations	986,183	335,189	2,619,174	3,940,546
Conversion to the Government accounting basis for consolidation purposes	(330)	2,199	2,619,174	2,621,043
Total on the Government accounting basis	986,513	332,990		1,319,503

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[1] All Crown corporations listed in this table are parent Crown corporations except the following: Canada Lands Company(Mirabel) Limited, Canada Lands Company (Vieux-Port de Québec) Inc., Old Port of Montreal Corporation Inc., and The Jacques Cartier and Champlain Bridges Incorporated.

[2] On October 20,1985, an Act procuring the dissolution of certain Crown corporations authorized the Minister responsible for Canadian National (West Indies) Steamships Ltd, to dissolve the Corporation. The Corporation was dissolved on June 19,1992.

[3] The Corporation is inactive.

[4] Canada Lands Company (Mirabel) Limited was dissolved on January 8, 1992 through a certificate of dissolution delivered in accordance with the provisions of the Canada Business Corporations Act.

[5] Bill C-8, an Act to provide the dissolution or transfer of certain Crown corporations, received Royal Assent on November 26,1991. Pursuant to that Act : it is anticipated that Canada Harbour Place Corporation will be dissolved and tis responsibilities transferred to another federal entity, the Canadian Livestock Feed Board was dissolved on November 26, 1991 and its program responsibilities transferred to the Department of Agriculture, the dissolutions of Canadian Patents and Development Limited and Harbourfront Corporation is anticipated, it is also anticipated that one share of Canada Museums Construction Corporation Inc., currently held by the Minister of Public Works, will be transferred to the Canada Lands Company Limited, which holds the other two of the three existing shares, and Mingan Associates, Ltd was deleted from Schedule III of the Financial Administration Act and has been dissolved.

[6] Bill C-63, an Act to dissolve or terminate certain Crown corporations received first reading in the House of Commons on March 10,1992. The Bill provides for the future dissolution of the International Centre for Ocean Development.

[7] The 1992 federal Budget announced that the International Development Research Centre would become a departmental corporation.

Liabilities					
Third parties		Government and other Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
15,690	151,740	519,741	687,171	78,035	765,206
	26,261	994	27,255	109,283	136,538
	320		320	63,671	63,991
	2	289	291	203	494
	16,418	39	16,457		16,457
	2,782		2,782	287	3,069
	337,815	34,945	372,760	700,051	1,072,811
	11,958	241	12,199	19,285	31,484
	1,337		1,337	429	1,766
	11,926	587	12,513	13,438	25,951
	6,060	1,706	7,766	454	8,220
				1	1
				335	335
	3,594	715	4,309	-2,002	2,307
	2,562	141	2,703	4,727	7,430
	3,011	15,084	18,095	5,908	24,003
	4,873	766	5,639	-2,106	3,533
	21,112	17	21,129	-1,876	19,253
	5,385	62	5,447	17,497	22,944
	426,129	1,226	427,355	-1,146	426,209
180	5,968	607	6,755	1,795	8,550
	27,045	2,500	29,545	336,349	365,894
	9,343	1,454	10,797	9,886	20,683
	3,663	951	4,614	5,505	10,119
	1,493	42	1,535	1,057	2,592
	182,327	51,321	233,648	667,058	900,706
15,870	1,263,124	633,428	1,912,422	2,028,124	3,940,546
	414,985	97,369	512,354	2,108,689	2,621,043
15,870	848,139	536,059	1,400,068	-80,565	1,319,503

TABLE 5.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1992

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Crown corporations	Third parties	Financial assistance[1]	Other	Total
Atomic Energy of Canada Limited	457,619	174,052	1,429	633,100
Canada Council	7,118	105,493	4,627	117,238
Canada Harbour Place Corporation	5,473		201	5,674
Canada Lands Company Limited				
Canada Lands Company (Mirabel) Limited	9			9
Canada Lands Company (Vieux-Port de Québec) Inc				
Old Port of Montréal Corporation Inc	3,593	43,026		46,619
Canada Mortgage and Housing Corporation				
Minister's Account		1,904,115		1,904,115
Canada Museums Construction Corporation Inc	153		684	837
Canadian Broadcasting Corporation	370,075	900,562	6,657	1,277,294
Canadian Dairy Commission				
Dairy Support Operation Financed				
by the Government of Canada		258,801		258,801
Canadian Film Development Corporation	20,155	145,061		165,216
Canadian Institute for International Peace and Security	136	5,000		5,136
Canadian Livestock Feed Board		13,637	4	13,641
Canadian Museum of Civilization	6,319	41,480	43	47,842
Canadian Museum of Nature	2,384	19,202		21,586
Canadian National (West Indies) Steamships Limited	178			178
Canadian Patents and Development Limited	1,180	799		1,979
Defense Construction (1951) Limted	740	14,825		15,565
Enterprise Cape Breton Corporation	1,350			1,350
Harbourfront Corporation	5,923		10	5,933
International Centre for Ocean Development	460	12,030	2,382	14,872
International Development Research Centre	3,702	115,800	3,994	123,496
Jacques Cartier and Champlain Bridges Incorporated, The	593	26,414	196	27,203
Marine Atlantic Inc	73,192	117,450	1,450	192,092
Mingan Associates, Ltd				
National Arts Centre Corporation	16,160		852	17,012
National Capital Commission	32,256	89,927	8,779	130,962
National Gallery of Canada	2,773	31,426		34,199
National Museum of Science and Technology	966	17,134	40	18,140
Standards Council of Canada	2,084	6,020	477	8,581
VIA Rail Canada Inc	144,351	352,352	6,212	502,915
Total	1,158,942	4,394,606	38,037	5,591,585
Conversion to the Government accounting basis for consolidation purposes	7,757	264,768	6,362	278,887
Total on the Government accounting basis	1,166,699	4,659,374	44,399	5,870,472

Notes to Table 5.1 are an integral part of this table.

[1] This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $179,502 representing capital and operating appropriations received by the corporations is included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 5.5 because of differences resulting from the different accounting policies followed.

Expenses			Net income/ loss(-)	Equity beginning of year	Adjustments	Equity transactions with Government		Equity end of year
Third parties	Government and Crown corporations	Total				Dividends	Capital	
402,859	221,268	624,127	8,973	220,357		-153,216	1,921	78,035
117,764		117,764	-526	107,173			2,636	109,283
7,044	201	7,245	-1,571	65,242				63,671
5		5	4				-4	
				203				203
46,619		46,619						
1,745,385	158,730	1,904,115						
3,274		3,274	-2,437	-276			3,000	287
1,358,924	1,673	1,360,597	-83,303	651,476	1,403		130,475	700,051
258,801		258,801						
159,929	1,054	160,983	4,233	15,052				19,285
6,387		6,387	-1,251	1,680				429
13,237	137	13,374	267	-379	-55		167	
44,980	307	45,287	2,555	10,883				13,438
21,897		21,897	-311	765				454
			178	1,331	-163		-1,345	1
1,340	1,152	2,492	-513	966	-118			335
15,136		15,136	429	-2,431				-2,002
19,301		19,301	-17,951	16,718		-4,440	10,400	4,727
3,955	1,029	4,984	949	15,059			-10,100	5,908
17,164		17,164	-2,292	186				-2,106
133,941		133,941	-10,445	8,569				-1,876
27,659	734	28,393	-1,190	18,726			-39	17,497
186,861	935	187,796	4,296	11,099	-10,702	-5,839		-1,146
				355			-355	
33,611	1,339	34,950	-17,938	446	-25		19,312	1,795
105,587	6,399	111,986	18,976	317,373				336,349
34,079		34,079	120	9,036			730	9,886
15,118	2,510	17,628	512	4,993				5,505
8,100	408	8,508	73	984				1,057
463,997	77,224	541,221	-38,306	664,757			40,607	667,058
5,252,954	475,100	5,728,054	-136,469	2,140,343	-9,660	-163,495	197,405	2,028,124
148,537	47,989	196,526	82,361	-2,166,800	9,660	163,495	-197,405	-2,108,689
5,401,491	523,089	5,924,580	-54,108	-26,457				-80,565

Borrowings by Consolidated Agent Crown Corporations

Table 5.3 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 49 of the Financial Administration Act (FAA) which requires that an annual statement be included in the Public Accounts. The borrowings are from lenders other than the Government. In accordance with Section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary financial statements of Canada.

TABLE 5.3

BORROWINGS BY CONSOLIDATED AGENT CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1991	Borrowings and other credits	Payments and other charges	Balance March 31/1992
Atomic Energy of Canada Limited	17,611	1,379	3,300	15,690
National Arts Centre Corporation	1,825	655	2,300	180
Total	19,436	2,034	5,600	15,870

Notes to Table 5.1 are an integral part of this table.

Contingent Liabilities of Consolidated Crown Corporations

Table 5.4 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 5.4

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS
(in thousands of dollars)

	March 31, 1992
Agent Crown corporations	
Canada Lands Company (Vieux-Port de Québec) Inc.- miscellaneous litigation	1,400
Canada Museums Costruction Corporation Inc.- contract disputes	8,000
Enterprise Cape Breton Corporation-loan guarantee	19,760
Defence Construction (1951) Limited-contract disputes	5,961
National Capital Commission-miscellaneous litigation and agreements	62,147
Old Port of Montréal Corporation Inc.-contract dispute	1,500
	98,768
Non-agent Crown corporation	
Marine Atlantic Inc-contract disputes	1,263
	1,263
Total	100,031

Notes to Table 5.1 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Consolidated Crown Corporations

Table 5.5 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 5.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 5.5

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1992
(in thousands of dollars)

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
Agent Crown corporations			
Atomic Energy of Canada Limited	175,973	175,973	
Canada Lands Company Limited			
Old Port of Montreal Corporation Inc	42,233	42,233	
Canada Mortgage and Housing Corporation[2]	1,904,115	1,904,115	
Canada Museums Construction Corporation Inc	3,000	3,000	
Canadian Broadcasting Corporation	1,031,037	900,562	130,475
Canadian Dairy Commission	256,000	256,000	
Canadian Film Development Corporation	145,064	145,064	
Canadian Livestock Feed Board	18,746	18,746	
Canadian Museum of Civilization	41,146	41,146	
Canadian Museum of Nature	20,166	20,166	
Canadian Patents and Development Limited	799	799	
Defence Construction (1951) Limited	14,943	14,943	
Enterprise Cape Breton Corporation	10,400	10,400	
National Capital Commission	90,194	73,452	16,742
National Gallery of Canada	31,843	5,848	25,995
National Museum of Science and Technology	17,343	17,343	
	3,803,002	*3,629,790*	*173,212*
Non-agent Crown corporations			
Canada Council	106,493	106,493	
Canadian Institute for International Peace and Security	5,000	5,000	
International Centre for Ocean Development	12,030	12,030	
International Development Research Centre	115,800	115,800	
Jacques Cartier and Champlain Bridges Incorporated, The	26,376	26,376	
Marine Atlantic Inc	127,233	127,233	
National Arts Centre Corporation	21,312	21,312	
Standards Council of Canada	6,020	6,020	
VIA Rail Canada Inc	434,950	434,950	
	855,214	*855,214*	
Total	4,658,216	4,485,004	173,212

[1] Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.

[2] Includes budgetary appropriations for Government programs known as the "Minister's account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are categories of budgetary revenue and expenditure which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues.

In the past, earmarked revenues were credited to non-budgetary accounts, with related offsetting payments and expenditures charged thereto. The transactions of these accounts are reported with budgetary revenue and expenditure, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 5.6 presents a summary of the balances and transactions of these accounts, in the manner required by legislation.

The financial statements of the Unemployment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 5.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

		Receipts and other credits		Payments and other charges		
	April 1/1991	From outside parties	Internal to the Government	With outside parties	Internal to the Government	March 31/1992
	$	$	$	$	$	$
Unemployment Insurance Account, Table 5.7	175,911,685	15,393,889,041	3,438,985,752	19,593,936,851	22,291,431	(607,441,804
Less: interest-bearing loans			3,023,000,000			3,023,000,000
	175,911,685	*15,393,889,041*	*415,985,752*	*19,593,936,851*	*22,291,431*	*(3,630,441,804*
Canadian Ownership Account	1,908,319,854	231,903				1,908,551,757
Add: investments made through the Canadian Ownership Account	1,656,854,321					1,656,854,321
Canadian Ownership special charge collected	3,565,174,175	231,903				3,565,406,078
Western Grain Stabilization Account	1,836,119	62,580,646	95,127,817	910,636	137,946,004	20,687,942
Less: interest-bearing loans	1,122,011,807				59,011,807	1,063,000,000
	–1,120,175,688	*62,580,646*	*95,127,817*	*910,636*	*78,934,197*	*(1,042,312,058*
Crop Reinsurance Fund	225,800	116,118,668	51,500,000	63,202,612		104,641,856
Less: interest-bearing loans	496,000,000		51,500,000			547,500,000
	–495,774,200	*116,118,668*		*63,202,612*		*(442,858,144*
Agricultural Commodities Stabilization Accounts	131,688,857	167,802,919	99,613,256	366,691,066	6,181,820	26,232,146
Less: interest-bearing loans	161,873,962		4,314,279			166,188,241
	–30,185,105	*167,802,919*	*95,298,977*	*366,691,066*	*6,181,820*	*(139,956,095*
Environmental Studies Research Funds	971,711	1,404,289	449,844	905,897		1,919,947
Insurance Accounts —						
Fishing Vessel Insurance Plan	24,390,938	6,994,604		6,150,025		25,235,517
Nuclear Liability Reinsurance Account	535,521	1,500				537,021
Investors' Indemnity Account	6,433	1,121	125,000	60,493		72,061
Land Assurance Fund	1,448,527	236,800		8,471		1,676,856
Health Insurance Supplementary Fund	28,387					28,387
Ship-Source Oil Pollution Fund	182,406,457		16,135,878	2,012,526		196,529,809
	208,816,263	*7,234,025*	*16,260,878*	*8,231,515*		*224,079,651*
Other Specified Purpose Accounts —						
Marconi Celebration Trust Fund	27,357	42,500		36,412		33,445
Claudia de Hueck Bequest Account	384,129		26,938	64,266		346,801
Natural Sciences and Engineering Research Council—Donation Trust Fund	1,100	79,322		67,822		12,600
Sioux Lookout Zone Hospital	682	1,016		2,029		(331
National Battlefields Commission Trust Fund	192,133	2,664	14,380			209,177
Medical Research Council—Donations for research	812,446	564,811	67,631	738,264		706,624

TABLE 5.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1991	Receipts and other credits		Payments and other charges		March 31/1992
		From outside parties	Internal to the Government	With outside parties	Internal to the Government	
	$	$	$	$	$	$
National Library— Special Operating Account	34,450	44,169		34,920		43,699
National Round Table on the Environment and Economy	15,832	145,778		81,600		80,010
National Archives of Canada Account	142,386	129		6,558		135,957
Hungarian Medical School Projects	108			108		
Canadian Centre for Occupational Health and Safety—Donations	6,225	42,345		6,775		41,795
Grassy Island National Historic Site	53,401			53,401		
Alexander Graham Bell National Historic Site	25,000	25,787		-3,203		53,990
Open Skies Conference	300			300		
	1,695,549	*948,521*	*108,949*	*1,089,252*		*1,663,767*
Total	2,306,434,390	15,750,210,012	623,232,217	20,034,967,829	107,407,448	-1,462,498,658[1]

[1] The adjustments of $193 million for Unemployment Insurance recoverable and $197 million for Manitoba Hydro receivable are not included in this total.

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: *(a)* premiums, penalties and interest; *(b)* refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; *(c)* amounts for services rendered to other Government departments or agencies, or to the public; *(d)* amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, *(e)* interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: *(a)* benefits and, since November 18, 1990, special assistance payments paid under the Act; *(b)* costs of administering the Act; and *(c)* interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $15.30 from April 1, 1991 to June 30, 1991, $19.04 from July 1, 1991 to December 31, 1991 and $21.30 from January 1, 1992 to March 31, 1992. Maximum weekly benefits were $408 from April 1, 1991 to December 31, 1991 and $426 from January 1, 1992 to March 31, 1992.

Within the Statement of Revenue and Expenditure, receipts and other credits of $15,394 million ($12,706 million in 1991) are reported as revenue, while payments and other charges of $19,594 million ($15,601 million in 1991) are reported as expenditure.

Receipts and other credits of $3,439 million ($2,099 million in 1991), and payments and other charges of $22 million, internal to the operations of the Government, have been eliminated in order to present transactions with outside parties only.

TABLE 5.7

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1991-92	1990-91
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employers and employees	15,772	13,009
Government		1,549
Penalties	33	25
Interest earned	5	223
	15,810	14,806
PAYMENTS AND OTHER CHARGES—		
Benefits	18,386	14,341
Administration costs	1,207	1,260
Interest expense	23	
	19,616	15,601
Net decrease(-)	-3,806	-795
Add—Advances	3,023	
Add—Balance at beginning of year	176	971
Balance at end of year	-607	176

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, Appropriation Act No 4, 1980-81. The account was credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

The special charge was cancelled due to deregulation on June 1, 1985. Therefore, any transactions since then are as a result of adjustments due to audits.

Within the Statement of Revenue and Expenditure, receipts and other credits of $0.2 million ($0.2 million in 1991) are reported as revenue.

Western Grain Stabilization Account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, safflower seed, buckwheat, peas, lentils, fababeans and canary seed as well as any other prescribed seed that is produced in the designated area and is a grain for which a grade has been established and designated as "Canada Western" by regulation under the Canada Grain Act.

This account records funds for this purpose which are received from:

(a) levies paid by participating producers—a levy rate ranging from 2% to 4% applied to a participant's grain sales proceeds not exceeding $60,000 per year;

(b) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants on which levy has been paid by participants;

(c) interest on the amount standing to the credit of the Account at rates and in accordance with terms and conditions determined by the Minister of Finance; and,

(d) pursuant to Section 45 of the Western Grain Stabilization Act advances can be made from the Consolidated Revenue Fund when the balance in the Account is not sufficient for the payment of stabilization payments and other amounts required to be charged to the Account pursuant to Section 44 of the Western Grain Stabilization Act.

(e) the outstanding advance in the account, renegotiated in the amount of $1,063 million on December 1, 1991, will be due and payable in one year, along with interest of 7.6668%. Treatment of the account deficit upon termination of the Western Grain Stabilization Account is subject to the provision of subsection 24(3) of the Farm Income Protection Act: "The Government in Council may, by order, fix the day on which the Western Grain Stabilization Account continued pursuant to subsection (1) shall be closed." The Western Grain Stabilization Act has been repealed and replaced by the Farm Income Protection Act effective April 1, 1991.

Within the Statement of Revenue and Expenditure, receipts and other credits of $63 million ($128 million in 1991) are reported as revenue, while payments and other charges of $0.9 million ($156 million in 1991), are reported as expenditure.

Receipts and other credits of $95 million ($193 million in 1991), and payments and other charges of $138 million ($163 million in 1991), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Crop Reinsurance Fund

This Fund, is continued in the accounts of Canada pursuant to Section 13(1) of the Farm Income Protection Act, which provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Insurance Act, under which the Crop Reinsurance Fund operated, has been repealed and replaced by the Farm Income Protection Act effective April 1, 1991.

The revenue of the Fund comes from moneys paid by the provinces for the purpose of reinsurance and the expenditure of the Fund are moneys paid to the provinces under the terms of reinsurance agreements.

Within the Statement of Revenue and Expenditure, receipts and other credits of $116 million ($65 million in 1991) are reported as revenue, while payments and other charges of $63 million ($430 million in 1991), are reported as expenditure.

Receipts and other credits of $52 million ($364 million in 1991), internal to the operations of the Government, have been eliminated in other to present transactions with outside parties only.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts is to reduce income loss to producers from market risks through stabilizing prices. Premiums are shared equally by the Government of Canada, the governments of participating provinces and participating producers. These premiums should equal the total paid over time. There are several active accounts as follows:

(a) hogs;

(b) feeder cattle and slaughter cattle;

(c) feeder calves;

(d) lambs;

(e) apples;

(f) white pea beans;

(g) kidney/cranberry and other coloured beans;

(h) sugar beets;

(i) honey; and,

(j) onions.

These accounts are continued in the accounts of Canada, pursuant to Section 16(2) of the Farm Income Protection Act. The Agricultural Stabilization Act, under which the commodity accounts formerly operated, has been repealed and replaced by the Farm Income Protection Act effective April 1, 1991.

Within the Statement of Revenue and Expenditure, receipts and other credits of $168 million ($158 million in 1991) are reported as revenue, while payments and other charges of $367 million ($83 million in 1991) are reported as expenditure.

Receipts and other credits of $100 million ($91 million in 1991), and payments and other charges of $6 million ($111 million in 1991), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Environmental Studies Research Funds

These accounts were established in Energy Mines and Resources and Indian Affairs and Northern Development pursuant to Section 76(1) of the Canada Petroleum Resources Act. The purpose of the Funds is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Within the Statement of Revenue and Expenditure, receipts and other credits of $1.4 million ($0.6 million in 1991) are reported as revenue, while payments and other charges of $0.9 million ($0.9 million in 1991) are reported as expenditure.

Receipts and other credits of $0.4 million, internal to the operations of the Government, have been eliminated in other to present transactions with outside parties only.

Insurance Accounts

For the following insurance accounts, within the Statement of Revenue and Expenditure, receipts and other credits of $7 million ($8 million in 1991) are reported as revenue, while payments and other charges of $8 million ($8 million in 1991) are reported as expenditure.

Receipts and other credits of $16 million ($18 million in 1991), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Fishing Vessel Insurance Plan

The Fishing Vessel Insurance Plan is administered in accordance with Vote 540, Appropriation Act No. 5, 1955, extended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No 1, 1970, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not to exceed at any time $150,000. The account is charged with indemnities, refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Fisheries and Oceans Vote 1.

Nuclear Liability Reinsurance Account

This account was established pursuant to Sections 16 and 17 of the Nuclear Liability Act, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Investors' Indemnity Account

Section 57 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purpose of this Section, and any recovery of losses referred to in Section 58 of the Act.This sum was increased to $50,000 by Treasury Board Submission No 817667 dated December 12, 1991.

Section 58 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Land Assurance Fund

This account was established pursuant to Sections 160 to 164 of the Land Titles Act, to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum.

Health Insurance Supplementary Fund

This account was established pursuant to Vote L16b, Appropriation Act No. 2, 1973, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the Canada Health Act, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Ship-Source Oil Pollution Fund

This account was established pursuant to Section 775 of the amended Canada Shipping Act to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

During the year, interest was credited to the account and charged to interest on public debt.

Other Specified Purpose Accounts

For the following Other Specified Purpose Accounts, within the Statement of Revenue and Expenditure, receipts and other credits of $0.9 million ($2 million in 1991) are reported as revenue, while payments and other charges of $1 million ($2 million in 1991) are reported as expenditure.

Receipts and other credits of $0.1 million ($0.1 million in 1991), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties, only.

Marconi Celebration Trust Fund

This account was established pursuant to Section 21 of the Financial Administration Act, for the purpose of raising moneys through public subscriptions and others to construct, operate and maintain a National Historic Site in Glace Bay, Nova Scotia to commemorate the efforts and accomplishments of Guglielmo Marconi in the field of wireless communications.

Claudia de Hueck Bequest Account

This account was established pursuant to Section 21 of the Financial Administration Act and Section 15 of the Science Council of Canada Act, to record a bequest made by Mrs. Claudia de Hueck to be used to promote the study of humanities and for general educational purposes.

During the year, interest was credited to the account and charged to interest on public debt.

Natural Sciences and Engineering Research Council—Donation Trust Fund

This account was established by Section 27 of the Government Organization (Scientific Activities) Act, 1976 to record monies, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such monies, securities or other property, subject to the terms upon which such monies are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Sioux Lookout Zone Hospital

This account was established under the authority of Section 21 of the Financial Administration Act to record transactions relating to a donation made by the Hospital for Sick Children Foundation to be used to finance a paediatric play program volunteer service at Sioux Lookout Zone Hospital.

National Battlefields Commission Trust Fund

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the Financial Administration Act, prior to September 1, 1984.

During the year, interest was credited to the account and charged to interest on public debt.

Medical Research Council — Donations for Research

This account was established under Section 5(3) of the Medical Research Council Act to record donations and contributions received from organizations and individuals for biomedical research.

During the year, interest was credited to the account and charged to interest on public debt.

National Library—Special Operating Account

This account was established pursuant to Section 14 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

National Round Table on the Environment and Economy

This account was established pursuant to Section 21 of the Financial Administration Act, to record gifts and donations received from third parties, and expenses to finance various studies related to the principles of sustainable development in Canada and internationally.

National Archives of Canada Account

This account was established pursuant to Section 10 of the National Archives Act, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts received for the purposes of the National Archives Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Hungarian Medical School Projects

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from the private sector. These donated funds were used to help defray the costs of the Hungarian medical school projects. This account was closed during the fiscal year 1991-92.

Canadian Centre for Occupational Health and Safety—Donations

This account was established pursuant to Section 6(3) of the Canadian Centre for Occupational Health and Safety Act, to record moneys, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Grassy Island National Historic Site

This account was established pursuant to Section 21 of the Financial Administration Act, to accept donations from Strait of Canso Industrial Development authority to develop Grassy Island as National Historic Site. This donation will be used to pay for the cost of a new visitor reception centre including interpretive displays and site development on the mainland and island. During the year, this account was closed.

Alexander Graham Bell National Historic Site

This account was established pursuant to Section 21 of the Financial Administration Act, to accept donations from various companies of the Canadian telecommunications industry for the redevelopment of the Alexander Graham Bell National Historic Site. These donations will be used for the construction of facilities for disabled visitors in addition to improving the reception, orientation and special events services.

Open Skies Conference

This account was established pursuant to Section 21 of the Financial Administration Act, to record donations received from the private sector for the Open Skies Conference. This account was closed during the fiscal year 1991-92.

SUPPLEMENTARY STATEMENT

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have audited the balance sheet of the Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1991 and the statement of operations and deficit for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1991 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
June 19, 1992

BALANCE SHEET AS AT DECEMBER 31, 1991
(in thousands of dollars)

ASSETS	1991	1990 (restated) (Note 3)	LIABILITIES AND DEFICIT	1991	1990 (restated) (Note 3)
Balance of the Account with Receiver General for Canada		2,636,303	Balance of the Account with Receiver General for Canada	30,758	
Accrued premiums receivable	717,000	538,000	Unredeemed warrants	169,061	225,587
Due from claimants (Note 4)	216,771	203,836	Tax deductions from warrants	17,422	149,028
			Due to Canada (Note 5)	459,386	34,141
			Accrued benefits payable	992,848	808,662
			Advances from Canada (Note 6)	1,308,916	
				2,978,391	1,217,418
			Surplus (deficit)	–2,044,620	2,160,721
	933,771	3,378,139		933,771	3,378,139

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

H. BRAITER
Executive Director
Finance and Administration

A. KROEGER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1991
(in thousands of dollars)

	1991	1990 (restated) (Note 3)
Revenue		
Premiums (Note 7)	14,760,087	12,866,502
Penalties	62,441	44,723
Interest on the balance of the Account with the Receiver General for Canada	48,690	221,661
	14,871,218	13,132,886
Expenses		
Benefits (Note 8 and Schedule of benefits)	17,690,506	13,369,126
Administration (Note 9)	1,227,571	1,214,722
Bad debts	105,274	39,036
Interest on advances from Canada	53,208	
	19,076,559	14,622,884
Deficiency of revenue over expenses	-4,205,341	-1,489,998
Government's share of benefits (Schedule of benefits)		2,415,832
Excess (deficiency) of revenue over expenses for the year	-4,205,341	925,834
Surplus at beginning of year		
As previously reported	2,431,383	1,113,439
Adjustment for change in accounting policy (Note 3)	-270,662	121,448
As restated	2,160,721	1,234,887
Surplus (deficit) at the end of the year	-2,044,620	2,160,721

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

1. Authority, objective and responsibilities

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule II to the Financial Administration Act, administers the Unemployment Insurance Act. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 112 of the Act. All amounts received under this Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

Under Part III of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees.

The Minister of National Revenue is also responsible, under Part VII of the Act, to administer and enforce the provisions of the Act relating to benefit repayments.

2. Accounting policies

(*a*) Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting.

(*b*) Premiums

The premiums are based on an estimate of the amount to be collected and include adjustments between actual and estimated premiums of previous years.

(*c*) Benefits

Benefit expenditures represent the benefits to be paid to the claimant for the unemployment period that falls during the year, less benefit overpayments established by the Commission during the year and benefit repayments estimated to be receivable under Section 123 of the Act.

(*d*) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

3. Change in an accounting policy

Starting in 1991, the financial statements reflect the conversion for benefit expense and premium revenue from the modified cash accounting to the accrual basis of accounting in order to be consistent with the recommended accounting principles for the public sector. All benefits are charged to the year during which the unemployment of claimants occurred and all premiums are credited in relation to the insurable earnings and premium rate for the year.

The effect on the statement of operations and deficit for the year was to increase the cumulative deficit by $275 million. The new accounting policy was applied retroactively and the effect on the statement of operation and deficit was to decrease the cumulative surplus of previous years by $270 million.

4. Due from claimants

	1991	1990
	(in thousands of dollars)	
Benefit overpayments and penalties	280,190	234,449
Less: allowance for doubtful accounts	109,260	72,855
	170,930	161,594
Estimated benefit repayments under Section 123 of the Act	45,841	42,242
	216,771	203,836

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60 of the Regulations amounted to $68 million ($24 million in 1990).

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991—*Continued*

5. Due (from) to Canada

	1991	1990
	(in thousands of dollars)	
Premiums	285,913	–96,596
Developmental assistance benefits	134,725	
Administration expenses	37,514	54,655
Other	1,135	500
Interest on balance of the account with Receiver General for Canada	99	–25,240
Government's share of benefits		100,822
	459,386	34,141

6. Advances from Canada

Advances from Canada are made under Section 119 of the Act and the Unemployment Insurance Account Advance Regulations, by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 7.84% to 9.60%. The following table provides the financial situation as at December 31.

	1991	1990
	(in thousands of dollars)	
Principal to be paid	1,278,000	
Accrued interest	30,916	
	1,308,916	

7. Premiums

In 1991, the premium rate for employees was $2.25 per $100 (January to June) and $2.80 per $100 (July to December) of insurable earnings, compared to $2.25 per $100 in 1990. The premium rate for the employers, calculated at 1.4 times the employee rate, was $3.15 per $100 (January to June) and $3.92 per $100 (July to December) of an employee's insurable earnings ($3.15 per $100 in 1990).

Employers with qualified wage loss insurance plans are entitled to premium reductions. Employers are required to share this reduction with their employees. In 1991, the total amount of premium reductions is estimated at $488 million ($481 million in 1990).

8. Benefits—Overpayments and underpayments

The large number of claimants to be monitored and the requirement for prompt service require selective rather than universal internal control procedures and therefore the verification of claims is mainly done after claimants have begun to receive benefits.

As a result, undetected overpayments of benefits exist which the Commission estimated at $629 million ($367 million in 1990) and underpayments of benefits at $212 million ($158 million in 1990).

9. Administration costs

ADMINISTRATION COSTS BY ACTIVITY
(in thousands of dollars)

	1991	1990
Unemployment insurance operations	506,314	477,279
Corporate management and administration	271,874	272,910
National employment services	259,831	260,666
CEC Management and joint services	153,162	161,094
Systems and procedures	38,021	47,082
Human resource development programs	6,774	3,429
Advisory Council	910	796
	1,236,886	1,223,256
Less: recovery of costs for maintaining the Social Insurance Number registry and issuing replacement cards	9,315	8,534
	1,227,571	1,214,722

Administration costs—Related party transactions

The administration costs include $94.7 million ($89.2 million in 1990) paid to Public Works Canada for accommodation and rental costs, and $45.3 million ($43.1 million in 1990) to National Revenue Canada for collecting premiums from employers and employees.

In addition to those related party transactions disclosed elsewhere in these financial statements, the Account is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of business.

10. Contingent liabilities

In the normal course of the operations of the Account, certain appeals against or by the Commission are presently outstanding. In the opinion of management, the result of these appeals will not have a significant impact on the operations of the Account.

11. Financial statement presentation

For comparative purposes, some 1990 figures have been reclassified to conform with the 1991 presentation.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991—*Concluded*

SCHEDULE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1991
(in thousands of dollars)

	1991		1990	
	Total	Government's share	Total	Government's share
Regular	14,731,636		11,516,840	2,074,453
Maternity	783,071		720,096	
Sickness	399,943		380,661	
Parental	382,212		2,587	
Fishing	290,913		273,692	198,630
Adoption	7,424		7,960	
	16,595,199		12,901,836	2,273,083
Developmental uses				
Training	523,214		330,514	115,720
Course and program costs	293,110			
Work sharing	159,232		69,783	
Job creation	115,541		110,099	32,796
Supplementary training allowances	42,416			
	1,133,513		510,396	148,516
Gross benefits	17,728,712		13,412,232	2,421,599
Less: benefit repayments	38,206		43,106	5,767
	17,690,506		13,369,126	2,415,832

The use of Unemployment Insurance funds to help unemployed workers adjust to labour market change began in 1977 with the incorporation in the Unemployment Insurance Act of developmental assistance programs for Work Sharing (Section 24), Job Creation (Section 25) and Training (Section 26).

The expansion of the Developmental Uses in 1991 was a major part of the package of changes to the UI program under Bill C-21. The range of assistance can now include not only continued UI income support benefits, but also the provision of training courses and supplementary allowances (Subsection 26.1 (1)).

SECTION 6

1991-92
PUBLIC ACCOUNTS

Loans, Investments and Advances

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LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 63(2) of the Financial Administration Act.

Revenue received during the year on loans, investments and advances, is credited to return on investments; details are given in Section 11 of Volume II (Part II).

Chart A presents the total loans, investments and advances by category for the current fiscal year, while Chart B compares the total loans, investments and advances for the last five fiscal years. Table 6.1 presents the transactions and year-end balances of loans, investments and advances by category.

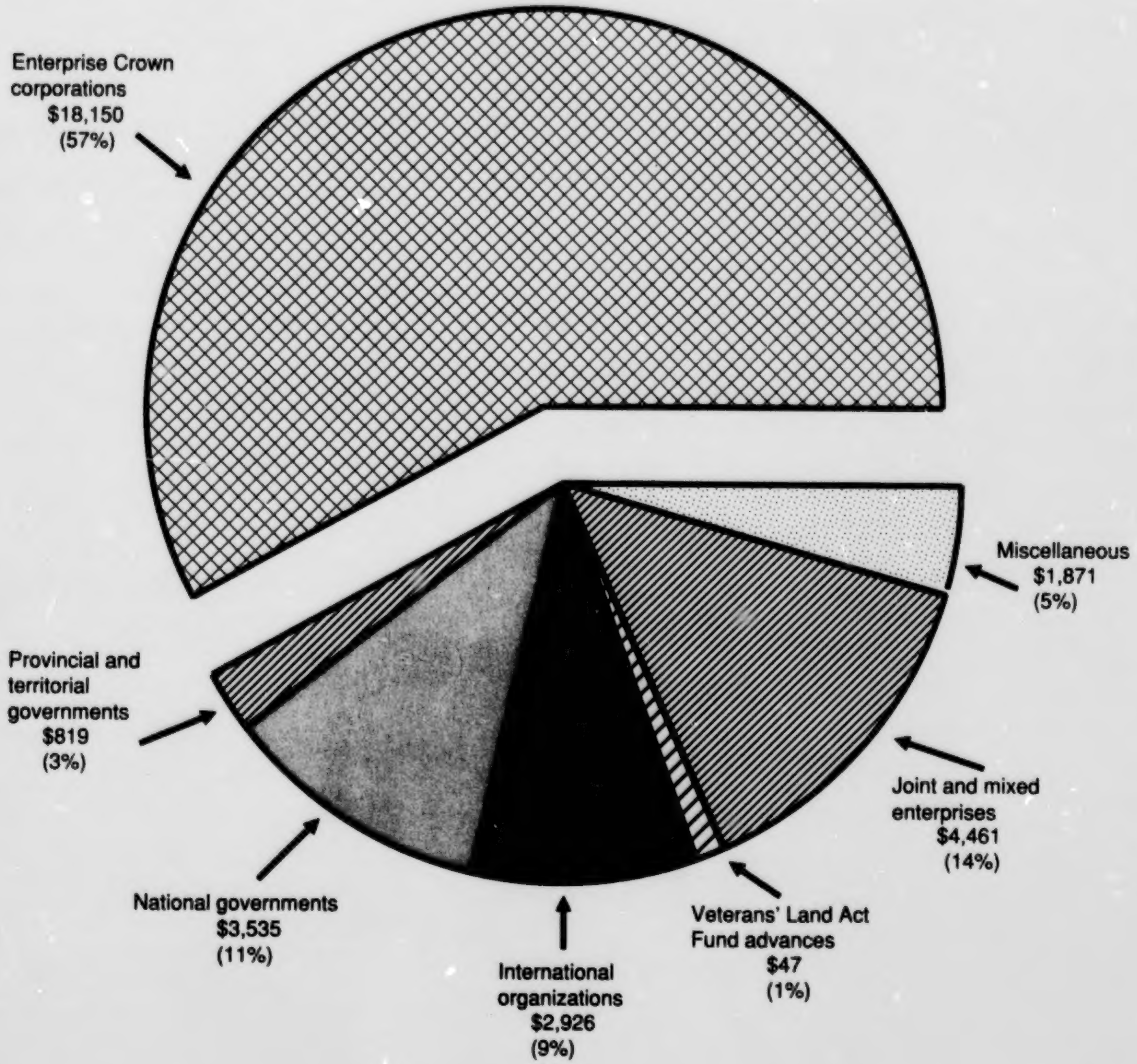
Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

CHART A

LOANS, INVESTMENTS AND ADVANCES [(1)]

(in millions of dollars)



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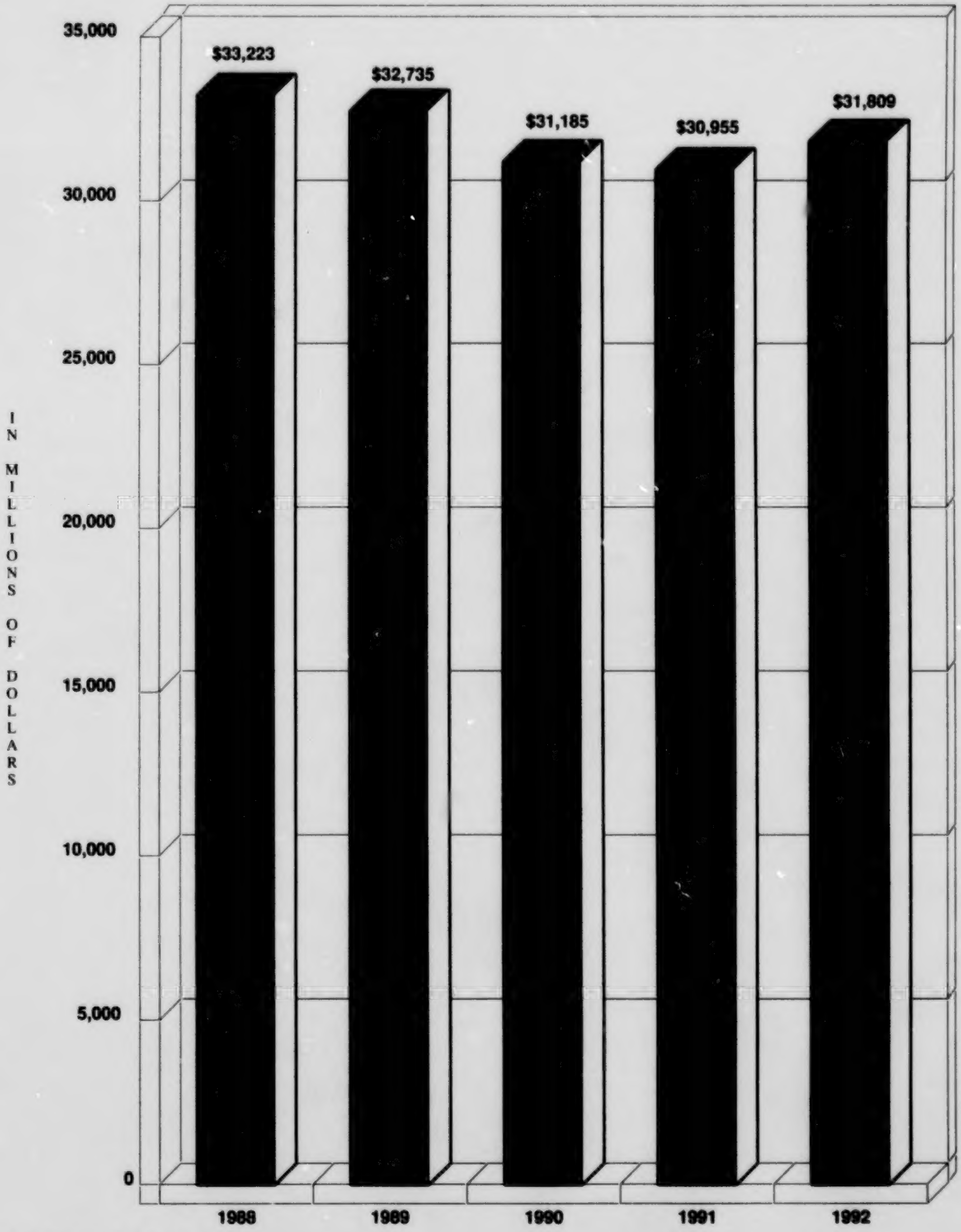
(1) Before the allowance for valuation

CHART B
LOANS, INVESTMENTS AND ADVANCES [1]



[1] Before the allowance for valuation

TABLE 6.1
LOANS, INVESTMENTS AND ADVANCES

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
Enterprise Crown corporations—				
Lending institutions, Table 6.2—				
Canada Deposit Insurance Corporation	1,225,000,000	815,000,000	1,375,000,000	1,785,000,000
Canada Mortgage and Housing Corporation	8,508,891,038	220,801,599	155,966,305	8,444,055,744
Export Development Corporation	788,200,000			788,200,000
Farm Credit Corporation	3,450,102,648	456,547,571	615,500,000	3,609,055,077
Federal Business Development Bank	294,000,000		9,400,000	303,400,000
	14,266,193,686	*1,492,349,170*	*2,155,866,305*	*14,929,710,821*
All other enterprise Crown corporations, Table 6.3—				
Canadian National Railway Company	2,426,501,112	14,653,515		2,411,847,597
Other	735,585,242	763,029,541	835,853,000	808,408,701
	3,162,086,354	*777,683,056*	*835,853,000*	*3,220,256,298*
Less: allowance for valuation	3,600,000,000	200,000,000		3,800,000,000
Total enterprise Crown corporations	13,828,280,040	2,470,032,226	2,991,719,305	14,349,967,119
Other loans, investments and advances—				
Provincial and territorial governments, Table 6.12	937,183,927	281,218,825	162,798,617	818,763,719
National governments including developing countries, Table 6.13	3,475,786,381	300,617,350	359,398,330	3,534,567,361
International organizations, Table 6.14	4,898,157,903	369,607,944	650,785,235	5,179,335,194
Less: notes payable, Table 6.14	2,076,908,762	565,480,916	389,562,754	2,252,826,924
	2,821,249,141	*935,088,860*	*1,040,347,989*	*2,926,508,270*
Veterans' Land Act Fund advances, less allowance for conditional benefits, Table 6.16	60,951,837	17,467,676	3,755,794	47,239,955
Joint and mixed enterprises, Table 6.17				
Petro-Canada	4,299,126,174			4,299,126,174
Other	162,094,400			162,094,400
	4,461,220,574			*4,461,220,574*
Miscellaneous, Table 6.18	1,770,989,729	1,589,857,745	1,689,943,565	1,871,075,549
	13,527,381,589	*3,124,250,456*	*3,256,244,295*	*13,659,375,428*
Less: allowance for valuation	8,350,000,000	470,000,000		8,820,000,000
Total other loans, investments and advances	5,177,381,589	3,594,250,456	3,256,244,295	4,839,375,428
Total	19,005,661,629	6,064,282,682	6,247,963,600	19,189,342,547

ENTERPRISE CROWN CORPORATIONS

Loans and advances to, and investments in, enterprise Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

Enterprise Crown corporations are defined as those corporate organizations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected corporations listed in Part I and all the corporations listed in Part II of Schedule III of the Financial Administration Act, the Bank of Canada and the Canadian Wheat Board.

An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the enterprise Crown corporations listed in Schedule III to the Financial Administration Act are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;
(ii) statutory authorization; and,
(iii) proclamation by the Government Corporations Operation Act.

Financial statements of parent enterprise Crown corporations can be found in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada. The financial statements of wholly-owned subsidiaries of enterprise Crown corporations are also included in that volume whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent enterprise Crown corporation.

Lending Institutions

Table 6.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations whose primary activity is to provide financial assistance.

TABLE 6.2

ENTERPRISE CROWN CORPORATIONS—LENDING INSTITUTIONS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
Canada Deposit Insurance Corporation	1,225,000,000	815,000,000	1,375,000,000	1,785,000,000
Canada Mortgage and Housing Corporation—				
Capital stock	25,000,000			25,000,000
Housing	5,379,569,531	158,114,141	5,000,000	5,226,455,390
Real estate	222,914,066		25,772,537	248,686,603
Joint projects	1,518,006,766		125,193,768	1,643,200,534
Urban renewal scheme	6,370,832	1,699,120		4,671,712
Student housing projects	344,982,715	6,152,560		338,830,155
Sewage treatment projects	898,495,642	33,764,333		864,731,309
Ownership assistance	113,551,486	21,071,445		92,480,041
	8,508,891,038	*220,801,599*	*155,966,305*	*8,444,055,744*
Export Development Corporation	788,200,000			788,200,000
Farm Credit Corporation—				
Contributed capital	1,018,333,000		100,000,000	1,118,333,000
Notes	2,427,233,366	455,133,981	513,500,000	2,485,599,385
Farm syndicates loan fund	4,536,282	1,413,590	2,000,000	5,122,692
	3,450,102,648	*456,547,571*	*615,500,000*	*3,609,055,077*
Federal Business Development Bank	294,000,000		9,400,000	303,400,000
Total	14,266,193,686	1,492,349,170	2,155,866,305	14,929,710,821

Canada Deposit Insurance Corporation

The Corporation was established by the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule III of the Financial Administration Act.

Section 42 of the Canada Deposit Insurance Corporation Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $3,000,000,000.

The loans bear interest at rates from 7.07% to 7.49% per annum, and are repayable between July 6, 1992 and July 7, 1995.

During the year, the Corporation paid interest of $221.8 million to the Government.

Canada Mortgage and Housing Corporation

The Corporation was established by the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,904 million from budgetary appropriations. It paid interest of $753.5 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 16 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

(a) Section 24(1)—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;

(b) Section 26(1)—to any person to assist in

- (i) the construction, purchase or improvement of a low-rental housing project;
- (ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,
- (iii) the conversion of existing buildings into a low-rental housing project;

(c) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;

(d) Section 51(1)—

- (i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof;
- (ii) to an occupier of a family housing unit for the purpose of assisting in the repair, rehabilitation or improvement thereof; or,
- (iii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;

(e) Section 61(1)—to cooperatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;

(f) Section 76(1)—to any person that wishes to undertake a project

- (i) for individuals or families of low income; or,
- (ii) to meet the needs of individuals resulting from age, infirmity or other disability;

(g) Section 80(1)—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;

(h) Section 81(1)—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;

(i) Section 97(1)—to persons to whom a loan is not being made available pursuant to Part I of Section 24, the Corporation may make such a loan subject to the same terms, conditions and limitations that exist under Part I of Section 24; and,

(j) Section 98—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

The advances bear interest at rates from 3.5% to 17.625% per annum, and are repayable over 18 to 50 years, with final instalments between June 30, 1992 and September 30, 2037.

Real estate

Section 92(1) of the National Housing Act authorizes advances to: *(a)* acquire land or housing projects by way of purchase, lease or otherwise; *(b)* install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; *(c)* construct, convert or improve housing projects; and, *(d)* acquire building materials and equipment and other personal property for use in connection with housing projects.

The advances bear interest at rates from 2% to 16.157% per annum, and are repayable over 50 years, with the final instalment on June 30, 2036.

Joint projects

Section 79(1) of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for *(a)* the acquisition and development of land for housing purposes or for any purpose incidental thereof; *(b)* the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, *(c)* the acquisition, improvement and conversion of existing buildings for a housing project or for housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 3% to 17.9% per annum, and are repayable over 25 to 50 years, with final instalments between June 30, 1992 and September 30, 2038.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25(1) of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.81% to 7.81% per annum, and are repayable over 15 to 50 years, with final instalments between September 30, 1992 and December 31, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 88(1) of the National Housing Act, to a province or an agency thereof, a municipality or an agency thereof, or a hospital, school board, university, college, cooperative association or charitable corporation, to assist in *(a)* the construction, acquisition or improvement of a student housing project; *(b)* the acquisition of existing buildings and their conversion into a student housing project; or, *(c)* the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.054% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1993 and September 30, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1993 and December 31, 2023.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Sections 57(1) and 58(1) of the National Housing Act, to assist in *(a)* the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof or the condominium unit; or, *(b)* the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 9.3889% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1992 and December 31, 2008.

Export Development Corporation

The Corporation was established by the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $157.8 million from budgetary appropriations.

The Government's investment in the capital of the Corporation, as authorized by Section 11(1) of the Export Development Act, shall not exceed, at any time, $1,500,000,000.

Farm Credit Corporation

The Corporation was established by the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III of the Financial Administration Act.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by Section 12(1) of the Farm Credit Act.

During the year, the authorized limit of the Government's contribution was increased to $1,125,000,000 pursuant to Agriculture Vote 50b, Appropriation Act No. 3, 1991-92.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable over 20 years, bearing interest at rates from 6% to 10.145% per annum, with final instalments between July 1, 1992 and July 1, 2000, $1,204,484,312;

(b) repayable over 10 to 19 years, bearing interest at rates from 8.37% to 10.94% per annum, with final instalments between January 1, 1993 and November 1, 2005, $619,333,656;

(c) repayable over 2 to 9 years, bearing interest at rates from 8.19% to 12.13% per annum, with the final instalment on January 1, 2002, $640,781,417; and,

(d) repayable within 1 year, bearing interest at rates from 9.05% to 12.93% per annum, $21,000,000.

During the year, the Corporation paid interest of $215.4 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(a) the purchase of farm machinery;

(b) the purchase, erection or improvement of buildings; or,

(c) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

The total amount authorized to be outstanding at any time is $25,000,000.

The advances bear interest at rates from 7.64% to 11.02% per annum, and are repayable in equal semi-annual instalments over 3 to 13 years, with final instalments between July 1, 1992 and February 1, 2001.

Federal Business Development Bank

The Corporation was established by the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $16.1 million from budgetary appropriations.

The Government's contribution to the paid-in capital of the Corporation in the amount of $590 million (of which $286.6 million was charged to budgetary expenditure) is authorized by Sections 20, 28 and 52 of the Federal Business Development Bank Act.

In 1991-92, additional contributions to paid-in capital were made pursuant to Industry, Science and Technology Vote L60, Appropriation Acts No. 1 and No. 2, 1991-92.

All Other Enterprise Crown Corporations

Table 6.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations engaged in activities other than providing financial assistance.

TABLE 6.3

ALL OTHER ENTERPRISE CROWN CORPORATIONS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Atomic Energy of Canada Limited(1)				
Canadian National Railway Company—				
Capital stock	2,278,866,774			2,278,866,774
Consolidated loan	147,634,338	14,653,515		132,980,823
	2,426,501,112	*14,653,515*		*2,411,847,597*
Petro-Canada(2)				
	2,426,501,112	14,653,515		2,411,847,597
Other—				
Bank of Canada	5,920,000			5,920,000
Canada Development Investment Corporation	395,658,315			395,658,315
Canada Ports Corporation—				
Loans	1,319,333	93,155		1,226,178
Interport Loan Fund			30,000,000	30,000,000
	1,319,333	*93,155*	*30,000,000*	*31,226,178*
Canada Post Corporation	80,000,000			80,000,000
Canadian Broadcasting Corporation(1)				
Canadian Dairy Commission	74,003,000	233,646,000	284,453,000	124,810,000
Canadian National (West Indies) Steamships Ltd(1)				
Canadian Saltfish Corporation	31,400,000	414,600,000	416,000,000	32,800,000
Cape Breton Development Corporation	31,000,000	4,000,000	3,000,000	30,000,000
Freshwater Fish Marketing Corporation	12,500,000	106,300,000	102,400,000	8,600,000
Halifax Port Corporation	3,118,714	3,118,714		
Harbourfront Corporation(1)				
Mingan Associates, Ltd(1)				
Montreal Port Corporation	6,128,530	459,528		5,669,002
Prince Rupert Port Corporation	17,179,871	300,873		16,878,998
Royal Canadian Mint—				
Capital stock	40,000,000			40,000,000
Loans	10,889,021	22,265		10,866,756
	50,889,021	*22,265*		*50,866,756*
Saint John Port Corporation	20,052,457			20,052,457
St John's Port Corporation	2,912,125	241,331		2,670,794
Vancouver Port Corporation	3,503,876	247,675		3,256,201
VIA Rail Canada Inc(1)				
	735,585,242	763,029,541	835,853,000	808,408,701
Total	3,162,086,354	777,683,056	835,853,000	3,220,256,298

(1) Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

(2) This account is now reported in Table 6.17.

Canadian National Railway Company

The Corporation was established by the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $2.9 million from budgetary appropriations.

The Corporation paid interest of $12.6 million and dividends of $77.7 million to the Government in 1991-92.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan bears interest at the rate of 8.75% per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

Bank of Canada

The Bank of Canada was established by the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Bank of Canada Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of $1,844 million to the Government.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to:

(a) assist in the creation or development of businesses, resources, properties and industries of Canada;

(b) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(c) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(d) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(e) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of State (Finance and Privatization), and is listed in Part II of Schedule III of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

During the year, the Corporation paid dividends of $16 million to the Government.

Canada Ports Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $83.6 million from budgetary appropriations.

Loans

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Belledune	762,135	56,637		705,498
Chicoutimi	557,198	36,518		520,680
	1,319,333	93,155		1,226,178

The loans bear interest at rates from 6.44% to 9.09% per annum, and are repayable in equal annual instalments over 20 years, with final instalments on December 31, 2000.

The Corporation paid interest of $99,731 and dividends of $30,156 to the Government in 1991-92.

Interport Loan Fund

During the year, a loan was authorized by Transport Vote L46c, Appropriation Act No. 4, 1991-92 in respect of the Interport Loan Fund.

The aggregate amount of loans authorized to be outstanding, at any time, is not to exceed $50,000,000.

The Corporation will make repayments equal to 90% of the net income received by the Corporation from the Interport Loan Fund.

Canada Post Corporation

The Corporation was established by the Canada Post Corporation Act, to make postal services available to the public.

The Corporation is an agent of Her Majesty, reports through the Minister of State and Leader of the Government in the House of Commons, and is listed in Part II of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $178.3 million from budgetary appropriations.

A loan has been made to the Corporation pursuant to Section 29 of the Canada Post Corporation Act, to finance capital and extraordinary restructuring costs. The aggregate amount of loans to be outstanding at any time shall not exceed $500,000,000.

The loan bears interest at the rate of 9.705% per annum, and is repayable on April 27, 1998.

The Corporation paid interest of $7.8 million and dividends of $5.7 million to the Government in 1991-92.

Canadian Dairy Commission

The Corporation was established by the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $260.9 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 6.9535% to 13.885% per annum, and are repayable within 1 year.

The Corporation paid interest of $8.4 million to the Government in 1991-92.

Canadian Saltfish Corporation

The Corporation was established by the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 16 of the Saltfish Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $50,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable within 1 year, bearing interest at the rate of 7.1364% per annum, with final instalment due January 9, 1993, $32,000,000; and,

(b) repayable over 10 years, bearing interest at the rate of 10.94% per annum, with the final instalment on March 30, 2000, $800,000.

During the year, the Corporation paid interest of $2.5 million to the Government.

Cape Breton Development Corporation

The Corporation was established by the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the Financial Administration Act.

During the year, the Corporation received financial assistance of $31 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $50,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Freshwater Fish Marketing Corporation

The Corporation was established by the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the Financial Administration Act.

Loans have been made to the Corporation, pursuant to Section 16 of the Freshwater Fish Marketing Act, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, was decreased from $26,000,000 to $16,900,000 in 1991-92.

The loan bears interest at the rate of 7.2665% per annum, and is repayable on April 10, 1992.

During the year, the Corporation paid interest of $0.9 million to the Government.

Halifax Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Halifax.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans were made to finance capital expenditures related to the Port of Halifax.

During the year, the Corporation paid interest of $379,548 and dividends of $78,356 to the Government.

In 1991-92, the remaining loan was repaid in full.

Montreal Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The remaining loan bears interest at the rate of 6.25% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $383,033 and dividends of $1.3 million to the Government.

Prince Rupert Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Prince Rupert.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at rates of 9.8% to 9.86% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2009, $4,331,868; and,

(b) bearing interest at the rate of 10.40% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2010, $12,547,130.

During the year, the Corporation paid interest of $1.8 million and dividends of $80,304 to the Government.

Royal Canadian Mint

The Corporation was established by the Royal Canadian Mint Act to:

(a) produce and arrange for the production and supply of coins of the currency of Canada;

(b) produce coins of the currency of other countries;

(c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part II of Schedule III of the Financial Administration Act.

Capital stock

Section 3.1(1) of the Royal Canadian Mint Act states that the authorized capital of the Mint is $40,000,000 divided into four thousand shares of ten thousand dollars each. All authorized capital is issued.

Loans

Section 17(1) of the Act states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000.

Section 17(3) of the Act states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

The loans bear interest at rates from 8.25% to 12% per annum, and are repayable annually, with final instalments between April 1, 1995 and April 1, 1998.

During the year, the Corporation paid interest of $1.2 million and dividends of $6.3 million to the Government.

Saint John Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Saint John.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Saint John.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at rates from 11% to 11.875% per annum, repayable at maturity on December 31, 1998 and December 31, 1999, $10,817,600;

(b) bearing interest at the rate of 12.43% per annum, repayable at maturity on December 31, 2000, $6,665,062; and,

(c) bearing interest at the rate of 11.625% per annum, repayable at maturity on December 31, 2005, $2,569,795.

During the year, the Corporation paid interest of $1.5 million and a cash contribution of $0.8 million to the Government.

St John's Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of St John's.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of St John's.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 9.33% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $1,172,079;

(b) bearing interest at the rate of 10.015% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1997, $708,944;

(c) bearing interest at the rate of 9.785% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1998, $592,948; and,

(d) bearing interest at the rate of 9.375% per annum, repayable in equal annual instalments over 10 years, with the final instalment on December 31, 1998, $196,823.

During the year, the Corporation paid interest of $280,185 and dividends of $32,312 to the Government.

Vancouver Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The remaining loan bears interest at the rate of 7.5% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of $262,791 and dividends of $7.7 million to the Government.

Summary Financial Statements of Enterprise Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations.

Tables 6.4 to 6.6 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise corporations grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part II of Schedule III of the Financial Administration Act.

For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation in accordance with its own respective accounting policies. Most Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and other Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties,Government and other Crown corporations to produce a net income or loss. Adjustments include prior period adjustments and other miscellaneous items as recorded by the Corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity infusions provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. The President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Enterprise Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the Government Corporations Operation Act. In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 1992 is presented in Table 6.7.

Borrowings by non-agent Crown corporations are not, in law, obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government. Such guarantees amounted to $0.1 million as at March 31, 1992. A summary of borrowing transactions by non-agent enterprise Crown corporations is presented in Table 6.8. The maturity and currency of enterprise Crown corporations' borrowings is presented in Table 6.9. Contingent liabilities of enterprise Crown corporations are presented in Table 6.10.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations for the year ended March 31, 1992 is provided in Table 6.11. Differences in figures reported in Table 6.6 and those reported in Table 6.11 result from the use of different accounting policies and from items in transit.

TABLE 6.4

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AND EQUITY AS AT MARCH 31, 1992						
Assets						
Financial						
Outside parties	1,990,822	588,771	23,326,509	7,350,978	63,807	33,320,887
Government and other Crown corporations	570,534	23,767,555	1,230,163	785,533	47,486	26,401,271
Total financial assets	2,561,356	24,356,326	24,556,672	8,136,511	111,293	59,722,158
Physical assets and deferred charges	9,440,062	211,406	493,752	792,582	893,198	11,831,000
Total assets	12,001,418	24,567,732	25,050,424	8,929,093	1,004,491	71,553,158
Liabilities						
Outside parties						
Borrowings	3,770,362		9,283,182	7,327,243	1,812	20,382,599
Bank of Canada notes in circulation and amounts owing to depositors		24,098,767				24,098,767
Other liabilities	2,619,525	358,417	1,850,287	1,398,353	141,988	6.368,570
Government and other Crown corporations	599,320	80,548	12,969,238	186,357	34,506	13,869,969
Total liabilities	6,989,207	24,537,732	24,102,707	8,911,953	178,306	64,719,905
Equity of Canada	5,012,211	30,000	947,717	17,140	826,185	6,833,253
Total liabilities and equity	12,001,418	24,567,732	25,050,424	8,929,093	1,004,491	71,553,158
Contingent liabilities	475,814		106,146	9,276	6,143	597,379
REVENUES, EXPENSES AND CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 1992						
Revenues						
Outside parties	8,810,418		2,640,831	4,709,102	403,059	16,563,410
Government and other Crown corporations						
Financial assistance	43,700		15,249	861,476	31,000	951,425
Other	1,042,996	2,324,400	152,126	21,338	12,908	3,553,768
Total revenues	9,897,114	2,324,400	2,808,206	5,591,916	446,967	21,068,603
Expenses						
Outside parties	9,725,635	205,600	1,794,580	5,563,490	446,051	17,735,356
Government and other Crown corporations	661,757		991,908	29,189	24,487	1,707,341
Total expenses	10,387,392	205,600	2,786,488	5,592,679	470,538	19,442,697
Net income/loss(-) for the year	-490,278	2,118,800	21,718	-763	-23,571	1,625,906
Equity of Canada, beginning of the year	8,094,256	30,000	896,183	19,743	905,782	9,945,964
Adjustments	-26				-62,227	-62,253
Equity transactions with the Government						
Dividends	-72,092	-2,118,800	-79,584	-1,840		-2,272,316
Capital	-2,519,649		109,400		6,201	-2,404,048
Equity of Canada, end of the year	5,012,211	30,000	947,717	17,140	826,185	6,833,253

Notes to Table 6.5 are an integral part of this table.

TABLE 6.5

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS —ASSETS AND LIABILITIES AS AT MARCH 31, 1992

(in thousands of dollars)

Enterprise Crown corporations(1)	Assets			
	Financial		Physical assets and deferred charges	Total
	Outside parties	Government and other Crown corporations		
Competitive, self-sustaining				
Canada Development Investment Corporation(2)	358,044	(142,932)	1,492	216,604
Nordion International Inc.				
Theratronics International Limited	13,289		13,970	27,259
Canada Ports Corporation	6,957	99,558	95,000	201,515
Canada Post Corporation	309,416	60,532	2,091,967	2,461,915
Canadian National Railway System	433,412	170,758	6,475,672	7,079,842
Halifax Port Corporation	2,971	7,395	58,041	68,407
Montreal Port Corporation	12,306	43,953	161,060	217,319
Petro-Canada(3)				
Petro-Canada Limited(3)	809,520	223,713		1,033,233
Port of Quebec Corporation	2,705	2,407	55,295	60,407
Prince Rupert Port Corporation	5,474	6,890	102,738	115,102
Royal Canadian Mint	17,020	1,378	82,008	100,406
Saint John Port Corporation	1,019	7,074	81,854	89,947
St John's Port Corporation	502	3,507	13,885	17,894
Teleglobe Canada(4)	279	9		288
Vancouver Port Corporation	17,908	86,292	207,080	311,280
Total-Competitive, self-sustaining	*1,990,822*	*570,534*	*9,440,062*	*12,001,418*
Bank of Canada	*588,771*	*23,767,555*	*211,406*	*24,567,732*
Lending and Insurance				
Canada Deposit Insurance Corporation	1,111,941	24,862	43,803	1,180,606
Canada Mortgage and Housing Corporation	8,518,053	91,130	56,818	8,666,001
Insurance Programs	154,261	1,091,716	152,482	1,398,459
Export Development Corporation	7,459,349	8,960		7,468,309
Farm Credit Corporation	3,445,586	11,116	231,703	3,688,405
Federal Business Development Bank	2,637,319	2,379	8,946	2,648,644
Total-Lending and insurance	*23,326,509*	*1,230,163*	*493,752*	*25,050,424*
Marketing				
Canadian Commercial Corporation	677,058	450		677,508
Canadian Dairy Commission				
Marketing operations	23,202	41,138	148,210	212,550
Canadian Saltfish Corporation	3,856		1,391	5,247
Canadian Wheat Board, The	6,639,567	743,945	628,201	8,011,713
Freshwater Fish Marketing Corporation	7,295		14,780	22,075
Total-Marketing	*7,350,978*	*785,533*	*792,582*	*8,929,093*
Other				
Atlantic Pilotage Authority	635		1,181	1,816
Cape Breton Development Corporation	29,078	14,947	349,924	393,949
Great Lakes Pilotage Authority, Ltd	22		32	54
Laurentian Pilotage Authority	2,609		538	3,147
Pacific Pilotage Authority	4,870		782	5,652
St. Lawrence Seaway Authority, The	26,199	32,539	540,296	599,034
Seaway International Bridge Corporation Ltd, The	394		445	839
Total-Other	*63,807*	*47,486*	*893,198*	*1,004,491*
Total-Enterprise	33,320,887	26,401,271	11,831,000	71,553,158

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(1) All enterprise Crown corporations listed in this table are parent Crown corporations except the Seaway International Bridge Corporation, Ltd which is an unconsolidated subsidiary.

(2) Canada Development Investment Corporation (CDIC): During 1988, the operating assets of Canada Eldor Inc. (CEI) (formerly Eldorado Nuclear Limited) were transferred to Cameco - A Canadian Mining & Energy Corporation (Cameco) in exchange for notes and a 38.5% interest in Cameco. Also during 1988, the Corporation acquired two subsidiaries from Atomic Energy of Canada Limited - Nordion International Inc. (Nordion) and Theratronics International Limited (Theratronics). On December 12, 1989, Bill C-13, an Act authorizing the divestiture of Nordion and Theratronics by CDIC was passed by the House of Commons. Pursuant to a directive received from the Government, CDIC acquired a 51% interest in Ginn Publishing Canada Inc. (Ginn) on May 26, 1989. The financial statements of Cartierville Financial Corporation Inc. (CFC) and CEI, have been consolidated with those of CDIC. The earnings of Nordion, Theratronics and Ginn and/or gains or losses on dispositions do not accrue to the benefit of CDIC, therefore, the investment is carried at the lower of cost and net realizable value.

Liabilities					
Outside parties					
Borrowings	Other	Government and other Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
712,794	27,418	10,000	750,212	-533,608	216,604
	13,508	470	13,978	13,281	27,259
200,137	18,461	47,117	265,715	-64,200	201,515
55,000	875,454	219,810	1,150,264	1,311,651	2,461,915
1,802,513	1,570,199	203,986	3,576,698	3,503,144	7,079,842
	2,589	2,781	5,370	63,037	68,407
	11,510	6,644	18,154	199,165	217,319
980,222	47,147		1,027,369	5,864	1,033,233
	3,048	317	3,365	57,042	60,407
	1,292	69,096	70,388	44,714	115,102
	29,758	11,728	41,486	58,920	100,406
19,696	2,838	21,256	43,790	46,157	89,947
	744	2,787	3,531	14,363	17,894
		8	8	280	288
	15,559	3,320	18,879	292,401	311,280
3,770,362	*2,619,525*	*599,320*	*6,989,207*	*5,012,211*	*12,001,418*
	24,457,184	*80,548*	*24,537,732*	*30,000*	*24,567,732*
	2,721	1,812,015	1,814,736	-634,130	1,180,606
	76,908	8,539,093	8,616,001	50,000	8,666,001
	1,218,279	62,318	1,280,597	117,862	1,398,459
6,220,597	393,653	8,425	6,622,675	845,634	7,468,309
813,459	59,865	2,546,951	3,420,275	268,130	3,688,405
2,249,126	98,861	436	2,348,423	300,221	2,648,644
9,283,182	*1,850,287*	*12,969,238*	*24,102,707*	*947,717*	*25,050,424*
	629,890	1,434	631,324	46,184	677,508
	85,822	126,728	212,550		212,550
	1,266	33,025	34,291	-29,044	5,247
7,323,037	668,906	19,770	8,011,713		8,011,713
4,206	12,469	5,400	22,075		22,075
7,327,243	*1,398,353*	*186,357*	*8,911,953*	*17,140*	*8,929,093*
795	1,110	15	1,920	-104	1,816
	96,816	34,491	131,307	262,642	393,949
	3,692		3,692	-3,638	54
1,009	5,144		6,153	-3,006	3,147
	2,319		2,319	3,333	5,652
	32,084		32,084	566,950	599,034
8	823		831	8	839
1,812	*141,988*	*34,506*	*178,306*	*826,185*	*1,004,491*
20,382,599	30,467,337	13,869,969	64,719,905	6,833,253	71,553,158

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(3) On February 1, 1991, the Petro-Canada Public Participation Act received Royal Assent. The Act provides that: the name of the Corporation be changed from Petro-Canada to Petro-Canada Limited, the name of the former principal operating subsidiary of the Corporation is changed from Petro-Canada Inc. to Petro-Canada, and the shares of Petro-Canada held by the Corporation are transferred to the Minister of State (Finance and Privatization).

(4) On April 4,1987, the Teleglobe Canada Reorganization and Divestiture Act received Royal Assent pursuant to the letter of intent signed February 11,1987 selling the assets of Teleglobe Canada to Memotec Data Inc. The Corporation is potentially liable for bills of exchange. The liability amounts to £6,138,325 ($13,253,258) as at March 31,1992 and matures in 1993.

TABLE 6.6

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1992

(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
Enterprise Crown corporations	Outside parties	Financial assistance [1]	Other	Total
Competitive, self-sustaining				
Canada Development Investment Corporation	29,337		1,193	30,530
Nordion International Inc.				
Theratronics International Limited	48,362		180	48,542
Canada Ports Corporation	37,677	30,000	8,472	76,149
Canada Post Corporation	3,531,130		341,629	3,872,759
Canadian National Railway System	3,550,840		557,528	4,108,368
Halifax Port Corporation	12,441		625	13,066
Montreal Port Corporation	49,146		11,871	61,017
Petro-Canada	1,129,520		39,537	1,169,057
Petro-Canada Limited	95,804	13,700	41,715	151,219
Port of Quebec Corporation	14,802		1,214	16,016
Prince Rupert Port Corporation	14,815		554	15,369
Royal Canadian Mint	220,601		29,458	250,059
Saint John Port Corporation	11,413		906	12,319
St John's Port Corporation	3,314		370	3,684
Teleglobe Canada	24			24
Vancouver Port Corporation	61,192		7,744	68,936
Total-Competitive, self-sustaining	8,810,418	43,700	1,042,996	9,897,114
Bank of Canada			*2,324,400*	*2,324,400*
Lending and insurance				
Canada Deposit Insurance Corporation	301,458		5,383	306,841
Canada Mortgage and Housing Corporation	723,214		45,629	768,843
Insurance Programs	211,049		100,571	311,620
Export Development Corporation	633,682		543	634,225
Farm Credit Corporation	418,609			418,609
Federal Business Development Bank	352,819	15,249		368,068
Total-Lending and insurance	2,640,831	15,249	152,126	2,808,206
Marketing				
Canadian Commercial Corporation	761,649	14,060		775,709
Canadian Dairy Commission				
Marketing operations	398,415		21,104	419,519
Canadian Saltfish Corporation	3,010		234	3,244
Canadian Wheat Board, The	3,494,545	847,416		4,341,961
Freshwater Fish Marketing Corporation	51,483			51,483
Total-Marketing	4,709,102	861,476	21,338	5,591,916
Other				
Atlantic Pilotage Authority	7,308		25	7,333
Cape Breton Development Corporation	247,648	31,000	6,977	285,625
Great Lakes Pilotage Authority, Ltd	7,804			7,804
Laurentian Pilotage Authority	28,612			28,612
Pacific Pilotage Authority	34,236			34,236
St. Lawrence Seaway Authority, The	73,547		5,906	79,453
Seaway International Bridge Corporation Ltd, The	3,904			3,904
Total-Other	403,059	31,000	12,908	446,967
Total-Enterprise	16,563,410	951,425	3,553,768	21,068,603

Notes to Table 6.5 are an integral part of this table.

(1) This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of $195,405 representing capital and operating appropriations received by the corporations is included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 6.11 because of differences resulting from the different accounting policies followed.

Expenses						Equity transactions with government		
Outside parties	Government and Crown corporations	Total	Income/or loss(–)	Equity beginning of the year	Adjustments	Dividends	Capital	Equity end of year
178,177		178,177	–147,647	–369,997		–15,964		–533,608
				146,404			–146,404	
46,718	571	47,289	1,253	12,028				13,281
303,334	–6,574	296,760	–220,611	97,967		–30	58,474	–64,200
3,540,896	459,393	4,000,289	–127,530	1,444,918		–5,737		1,311,651
3,876,383	172,217	4,048,600	59,768	3,478,376		–35,000		3,503,144
11,256	1,120	12,376	690	62,425		–78		63,037
48,355	4,756	53,111	7,906	192,582		–1,323		199,165
1,256,579	10,732	1,267,311	–98,254	2,529,941			–2,431,687	
135,875	9,560	145,435	5,784		80			5,864
14,719	841	15,560	456	56,586				57,042
12,263	1,755	14,018	1,351	43,469	–106			44,714
250,703	1,317	252,020	–1,961	67,181		–6,300		58,920
9,769	2,426	12,195	124	46,033				46,157
2,286	632	2,918	766	13,629			–32	14,363
37	–5	32	–8	288				280
38,285	3,016	41,301	27,635	272,426		–7,660		292,401
9,725,635	*661,757*	*10,387,392*	*–490,278*	*8,094,256*	*–26*	*–72,092*	*–2,519,649*	*5,012,211*
205,600		*205,600*	*2,118,800*	*30,000*		*–2,118,800*		*30,000*
85,520	176,636	262,156	44,685	–678,815				–634,130
232,418	511,841	744,259	24,584	50,000		–24,584		50,000
264,612	79,160	343,772	–32,152	205,014		–55,000		117,862
596,473	–2,502	593,971	40,254	805,380				845,634
170,992	226,051	397,043	21,566	146,564			100,000	268,130
444,565	722	445,287	–77,219	368,040			9,400	300,221
1,794,580	*991,908*	*2,786,488*	*21,718*	*896,183*		*–79,584*	*109,400*	*947,717*
764,748	8,246	772,994	2,715	45,309		–1,840		46,184
402,113	17,406	419,519						
4,018	2,704	6,722	–3,478	–25,566				–29,044
4,341,961		4,341,961						
50,650	833	51,483						
5,563,490	*29,189*	*5,592,679*	*–763*	*19,743*		*–1,840*		*17,140*
8,068	25	8,093	–760	656				–104
284,022	19,235	303,257	–17,632	342,511	–62,237			262,642
9,666		9,666	–1,862	–3,220			1,444	–3,638
33,790		33,790	–5,178	–2,585			4,757	–3,006
33,046		33,046	1,190	2,143				3,333
75,292	3,490	78,782	671	566,269	10			566,950
2,167	1,737	3,904		8				8
446,051	*24,487*	*470,538*	*–23,571*	*905,782*	*–62,227*		*6,201*	*826,185*
17,735,356	1,707,341	19,442,697	1,625,906	9,945,964	–62,253	–2,272,316	–2,404,048	6,833,253

Borrowings by Agent Enterprise Crown Corporations

Table 6.7 summarizes the borrowing transactions by agent enterprise Crown corporations made on behalf of Her Majesty. This information is published to satisfy Section 49 of the Financial Administration Act (FAA) which requires that "An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". The borrowings are from other than the Government. In accordance with Section 54 of the FAA, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 1992, an allowance for borrowings expected to be repaid by the Government was established at $3,430 million.

Borrowings by non-agent enterprise Crown corporations are not included in this table because such borrowings are not on behalf of Her Majesty. Table 6.8 provides information on borrowings of such corporations.

TABLE 6.7

BORROWINGS BY AGENT ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	Balance April 1/1991	Borrowings and other credits	Repayments and other charges	Balance March 31/1992
Canada Development Investment Corporation	611,706	101,088		712,794
Canada Ports Corporation		224,500	24,363	200,137
Canada Post Corporation	55,000			55,000
Canadian Saltfish Corporation		1,540	1,540	
Canadian Wheat Board, The	6,449,293	41,869,270	40,995,526	7,323,037
Export Development Corporation	5,684,555	98,618,365	98,082,323	6,220,597
Farm Credit Corporation	1,128,391	1,571,656	1,886,588	813,459
Federal Business Development Bank	2,270,863	3,856,088	3,877,825	2,249,126
Freshwater Fish Marketing Corporation	667	3,585	46	4,206
Petro-Canada Limited	1,656,372	1,689	677,839	980,222
Saint John Port Corporation	19,696			19,696
Seaway International Bridge Corporation, Ltd., The	8			8
Teleglobe Canada[4]				
Total	17,876,551	146,247,781	145,546,050	18,578,282
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government	-3,550,000	120,000		-3,430,000
Borrowings expected to be repaid by agent enterprise Crown corporations reported on the Statement of Assets and Liabilities	14,326,551	146,367,781	145,546,050	15,148,282

Notes to Table 6.5 are an integral part of this table.

Borrowings by Enterprise Crown Corporations

Table 6.8 summarizes the borrowing transactions of agent and non-agent enterprise Crown corporations. Borrowings of non-agent Crown corporations are not on behalf of Her Majesty.

TABLE 6.8

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/1991	Borrowings and other credits	Repayments and other charges	Balance March 31/1992
Borrowings by agent enterprise Crown corporations	17,876,551	146,247,781	145,546,050	18,578,282
Borrowings by non-agent enterprise Crown corporations--				
Atlantic Pilotage Authority	195	600		795
Canadian National Railway System	1,861,273	151,681	210,441	1,802,513
Laurentian Pilotage Authority	1,367		358	1,009
Nordion International Inc.	506		506	
Petro-Canada	718,225		718,225	
Theratronics International Limited	1,553		1,553	
	2,583,119	152,281	931,083	1,804,317
Total	20,459,670	146,400,062	146,477,133	20,382,599

Notes to Table 6.5 are an integral part of this table.

Maturity and Currency of Borrowings by Enterprise Crown Corporations

Table 6.9 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations, as at March 31, 1992.

TABLE 6.9

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
1993	8,645,696	406,365	9,052,061
1994	5,140,881	153,734	5,294,615
1995	1,462,099	165,801	1,627,900
1996	406,857	50,006	456,863
1997	785,828	213,751	999,579
1998/2002	1,320,434	590,344	1,910,778
2003/2007	475,960	181,563	657,523
2008 and after	340,527	42,753	383,280
Total	18,578,282	1,804,317	20,382,599(1)

Notes to Table 6.5 are an integral part of this table.

(1) The borrowings are composed of U.S. $11,975,211 ,£ 2,023 , SF 155,123 , ¥ 139,464 , Austl $4,452 , Italian (Lira) 79,094 , DM 235,483, ECU 325,508 , and $7,466,241 Cdn.

Contingent Liabilities of Enterprise Crown Corporations

Table 6.10 summarizes the contingent liabilities of enterprise Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 6.10

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS
(in thousands of dollars)

	March 31, 1992
Agent enterprise Crown corporations	
Canada Mortgage and Housing Corporation-insulation claims and other litigation	53,000
Canada Ports Corporation-miscellaneous litigation	2,239
Canadian Commercial Corporation-contract damages	9,276
Cape Breton Development Corporation	3,300
Export Development Corporation-loan guarantees and loans with recourse	51,721
Federal Business Development Bank-loan guarantees	1,425
Halifax Port Corporation--miscellaneous litigation	1,020
Montreal Port Corporation-miscellaneous litigation	3,000
Petro-Canada Limited-loan guarantee	373,738
Port of Quebec Corporation-miscellaneous litigation	6,000
St John's Port Corporation-miscellaneous litigation	364
St Lawrence Seaway Authority-claims for damages	76,200
Teleglobe Canada-guaranteed bills of exchange	13,253
	594,536
Non-agent enterprise Crown corporations	
Atlantic Pilotage Authority-miscellaneous litigation	943
Laurentian Pilotage Authority	1,900
	2,843
Total	597,379

Notes to Table 6.5 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations

Table 6.11 summarizes financial assistance under budgetary appropriations for both agent and non-agent enterprise Crown corporations. It should be read in conjunction with Table 6.6. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 6.11

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1992

(in thousands of dollars)

	Financial assistance under budgetary appropriations(1)	Purpose	
		Operations	Capital expenditures
Agent enterprise Crown corporations			
Canada Ports Corporation	83,574	83,574	
Canada Post Corporation(2)	178,300	178,300	
Canadian Commercial Corporation	14,060	14,060	
Canadian Dairy Commission	4,895	4,895	
Canadian Wheat Board, The	847,416	847,416	
Cape Breton Development Corporation	31,000	31,000	
Export Development Corporation(3)	157,800	157,800	
Federal Business Development Bank	16,121	16,121	
Petro-Canada Limited	13,700	13,700	
St Lawrence Seaway Authority, The	28,700	28,700	
	1,375,566	*1,375,566*	
Non-agent enterprise Crown corporations			
Atlantic Pilotage Authority	448	448	
Canadian National Railway System	2,917	2,917	
Great Lakes Pilotage Limited	850	850	
Laurentian Pilotage Authority	5,026	5,026	
	9,241	*9,241*	
Total	1,384,807	1,384,807	

(1) Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

(2) Includes payment of $63,000 for costs associated with cultural publication mailings.

(3) Payment made pursuant to Section 32 of the Export Development Act concerning the concessional (Canada Account) loans.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 6.12 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
NEWFOUNDLAND—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	21,622,951	3,544,233		18,078,718
Finance—				
Federal-provincial employment loans program	3,661,214			3,661,214
Federal-provincial fiscal arrangements	35,855,711	35,855,711	11,268,344	11,268,344
Municipal Development and Loan Board	4,167,089	240,916		3,926,173
Special development loans program	6,700,000	6,700,000		
Winter capital projects fund	6,893,106	12,862		6,880,244
	57,277,120	*42,809,489*	*11,268,344*	*25,735,975*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	791,585	51,885		739,700
Atlantic Provinces Power Development Act	66,205,826	2,721,426		63,484,400
	66,997,411	*2,773,311*		*64,224,100*
Total Newfoundland	145,897,482	49,127,033	11,268,344	108,038,793
NOVA SCOTIA—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	13,464,923	2,132,430		11,332,493
Energy, Mines and Resources—				
Regional electrical interconnections	2,361,196	44,902		2,316,294
Finance—				
Federal-provincial employment loans program	567,378	251,659		315,719
Federal-provincial fiscal arrangements	-18,902,000		44,584,000	25,682,000
Municipal Development and Loan Board	850,310	107,278		743,032
Special development loans program	4,300,000	4,300,000		
Winter capital projects fund	2,618,361	437,683		2,180,678
	-10,565,951	*5,096,620*	*44,584,000*	*28,921,429*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	3,087,053	216,944		2,870,109
Atlantic Provinces Power Development Act	31,391,015	2,420,984		28,970,031
	34,478,068	*2,637,928*		*31,840,140*
Total Nova Scotia	39,738,236	9,911,880	44,584,000	74,410,356
PRINCE EDWARD ISLAND—				
Atlantic Canada Opportunities Agency—				
Comprehensive development plan agreement	10,062,193	916,765		9,145,428
Finance—				
Federal-provincial employment loans program	96,238	23,210		73,028
Federal-provincial fiscal arrangements	2,767,000	2,767,000	4,386,683	4,386,683
Municipal Development and Loan Board	558,086	35,370		522,716
Special development loans program	36,575			36,575
Winter capital projects fund	761,522	82,620		678,902
	4,219,421	*2,908,200*	*4,386,683*	*5,697,904*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	17,232	1,650		15,582
Total Prince Edward Island	14,298,846	3,826,615	4,386,683	14,858,914

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
NEW BRUNSWICK—				
Atlantic Canada Opportunities Agency—				
Special areas and highways agreement	26,809,234	3,271,893		23,537,341
Energy, Mines and Resources—				
Regional electrical interconnections	4,469,405	83,965		4,385,440
Finance—				
Federal-provincial employment loans program	5,240,817(1)	246,181		4,994,636
Federal-provincial fiscal arrangements	28,796,000	28,796,000	23,242,747	23,242,747
Municipal Development and Loan Board	2,500,522	152,913		2,347,609
Special development loans program	5,375,000	5,375,000		
Winter capital projects fund	8,946,672	117,388		8,829,284
	50,859,011	*34,687,482*	*23,242,747*	*39,414,276*
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	627,848	51,337		576,511
Atlantic Provinces Power Development Act	31,619,455	2,304,867		29,314,588
	32,247,303	*2,356,204*		*29,891,099*
Total New Brunswick	114,384,953	40,399,544	23,242,747	97,228,156
QUEBEC—				
Finance—				
Federal-provincial employment loans program	61,300,779			61,300,779
Federal-provincial fiscal arrangements	62,008,000	62,008,000		
Municipal Development and Loan Board	34,916,109	2,457,646		32,458,463
Special development loans program	58,300,000	58,300,000		
Winter capital projects fund	91,314,928			91,314,928
	307,839,816	*122,765,646*		*185,074,170*
National Health and Welfare—				
Federal Office of Regional Development-Quebec—				
Special areas and highways agreement	86,572,245	3,215,113		83,357,132
Total Quebec	394,412,061	125,980,759		268,431,302
ONTARIO—				
Finance—				
Federal-provincial employment loans program	4,735,100	1,066,793		3,668,307
Municipal Development and Loan Board	6,555,321	1,225,995		5,329,326
Special development loans program	482,999	233,887		249,112
Winter capital projects fund	19,130,729	2,970,647		16,160,082
Total Ontario	30,904,149	5,497,322		25,406,827
MANITOBA—				
Agriculture—				
Agricultural service centres	4,406,454	542,071		3,864,383
Energy, Mines and Resources—				
Regional electrical interconnections	117,947,587	2,429,434	9,897,000	125,415,153
Finance—				
Federal-provincial employment loans program	1,288,928(1)	622,730		666,198
Federal-provincial fiscal arrangements	27,686,000	27,686,000	69,419,843	69,419,843
Municipal Development and Loan Board	1,371,317	428,513		942,804
Special development loans program	1,273,131	616,498		656,633
Winter capital projects fund	1,659,789	184,424		1,475,365
	33,279,165	*29,538,165*	*69,419,843*	*73,160,843*
Western Economic Diversification—				
Special areas and highways agreement	1,768,367	274,696		1,493,671
Total Manitoba	157,401,573	32,784,366	79,316,843	203,934,050

TABLE 6.12

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
SASKATCHEWAN—				
Agriculture—				
Agricultural service centres	4,236,969	431,186		3,805,783
Finance—				
Federal-provincial employment loans program	323,348	101,002		222,346
Federal-provincial fiscal arrangements	1,638,000	1,638,000		
Municipal Development and Loan Board	274,380	104,826		169,554
	2,235,728	*1,843,828*		*391,900*
Total Saskatchewan	6,472,697	2,275,014		4,197,683
ALBERTA—				
Finance—				
Federal-provincial employment loans program	1,055,476	477,962		577,514
Municipal Development and Loan Board	1,640,791	382,485		1,258,306
Special development loans program	4,000,000	4,000,000		
Winter capital projects fund	2,016,978	487,629		1,529,349
	8,713,245	*5,348,076*		*3,365,169*
Western Economic Diversification—				
Special areas and highways agreement	1,567,581	254,390		1,313,191
Total Alberta	10,280,826	5,602,466		4,678,360
BRITISH COLUMBIA—				
Finance—				
Federal-provincial employment loans program	4,108,827	1,288,710		2,820,117
Municipal Development and Loan Board	2,105,048	347,194		1,757,854
Special development loans program	4,409,367	2,135,895		2,273,472
Winter capital projects fund	8,170,662	1,241,284		6,929,378
Total British Columbia	18,793,904	5,013,083		13,780,821
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial employment loans program	7,708	2,449		5,259
Winter capital projects fund	157,752	21,815		135,937
	165,460	*24,264*		*141,196*
Indian Affairs and Northern Development—				
Government of the Northwest Territories	150,801	46,181		104,620
Total Northwest Territories	316,261	70,445		245,816
YUKON TERRITORY—				
Indian Affairs and Northern Development—				
Government of the Yukon Territory	4,190,390	727,111		3,463,279
Yukon Territory small business loans	92,549	3,187		89,362
Total Yukon Territory	4,282,939	730,298		3,552,641
Total	937,183,927	281,218,825	162,798,617	818,763,719

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(1) **Amends reporting in previous year's Public Accounts.**

Special areas and highways agreement—Atlantic Canada Opportunities Agency

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

The loans bear interest at rates from 7% to 10.164% per annum, and are repayable in equal annual instalments, with final instalments between April 1, 1992 and April 1, 2005.

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.51% to 7.4% per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between October 30, 1992 and November 30, 1994.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Constitution Acts 1867 to 1982, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 15, 1992 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.1% to 6.9% per annum, and are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1992 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2% to 9.77% per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between July 5, 1992 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The loans bear interest at rates from 7.5% to 8.5% per annum, and are repayable over 7 to 14 years at various anniversary amortization dates, with final instalments between July 31, 1999 and April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, and are repayable in equal annual instalments over 1 to 22 years, with final instalments between March 31, 1993 and March 31, 2014.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements between the Government of Canada and the Provinces of Manitoba, New Brunswick and Nova Scotia.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L20, Appropriation Acts No. 1 and No. 2, 1991-92.

The loans bear interest at rates from 9% to 10% per annum, and are repayable in annual instalments over 29 to 31 years, with final instalments between March 31, 2008 and March 31, 2011.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 6.688% to 9.375% per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Special areas and highways agreement—Federal Office of Regional Development-Quebec

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

The loans bear interest at rates from 5.768% to 10.164% per annum, and are repayable in equal annual instalments, with final instalments between April 1, 1992 and March 31, 2009.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 7.538% to 14.129% per annum, and are repayable in equal annual instalments over 20 years, with final instalments between March 31, 1993 and March 31, 2004.

Special areas and highways agreement—Western Economic Diversification

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

The loans bear interest at rates from 7.1689% to 9.9448% per annum, and are repayable in equal annual instalments, with final instalments between April 1, 1992 and April 1, 1999.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Second mortgage ..	79,520	14,232		65,288
Low cost housing ..	71,281	31,949		39,332
	150,801	46,181		104,620

The loans bear interest at rates from 5.375% to 8.875% per annum, and are repayable in equal annual instalments over 20 to 25 years, with final instalments between April 1, 1992 and August 27, 1996.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Second mortgage ..	42,801	15,622		27,179
Low cost housing ..	186,060	53,451		132,609
Capital expenditures	606,399	51,192		555,207
Outside parties— Capital projects ..	3,355,130	606,846		2,748,284
	4,190,390	727,111		3,463,279

The loans bear interest at rates from 5.375% to 12.5% per annum, and are repayable in equal annual instalments over 10 to 35 years, with final instalments between April 1, 1992 and November 24, 2003.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, and were repayable in annual instalments over 10 years, with the final instalment on April 1, 1988. As of March 31, 1992, the loans have not been reimbursed in full.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the government of the United Kingdom under the United Kingdom Financial Agreement Act, 1946, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 6.13 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 6.13

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
External Affairs—				
Development of export trade (loans administered by the Export Development Corporation)	658,370,207	215,723,989	359,361,278	802,007,496
Developing countries—Canadian International Development Agency—International development assistance	2,309,010,703	53,933,123		2,255,077,580
Finance—				
China	49,426,118			49,426,118
Jamaica	25,000,000			25,000,000
United Kingdom—				
The United Kingdom Financial Agreement Act, 1946	338,752,813	30,935,199		307,817,614
Deferred principal	94,990,863			94,990,863
	433,743,676	*30,935,199*		*402,808,477*
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	235,677	25,039	37,052	247,690
Total	3,475,786,381	300,617,350	359,398,330	3,534,567,361

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Since April 1, 1987, certain loans for the development of export trade are made under budgetary authority.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The closing balance of loans to national governments includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.13.

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
(a) 1 to 5 year term, 4.5% (libor) to 11% interest per annum, with final repayments due between July 1986 and August 1996:				
Egypt	13,238,207	5,294,130	15,173,929	23,118,006
Ethiopia	7,402,614	4,377,275	89,771	3,115,110
Ghana	3,151,781	1,618,279	20,174	1,553,676
Madagascar	6,793,883		3,445,769	10,239,652
Peru	1,036,324			1,036,324
Sudan	7,525,050		204,750	7,729,800
Turkey	23,559,379	10,510,263	257,660	13,306,776
USSR			87,904,082	87,904,082
	62,707,238	*21,799,947*	*107,096,135*	*148,003,426*
(b) 6 to 10 year term, 4.25% (libor) to 10.5% interest per annum, with final repayments between November 1997 and July 2002:				
Argentina	129,450,000	11,746,030	10,711,496	128,415,466
Brazil	13,187,605		442,288	13,629,893
Cameroun			6,508,700	6,508,700
Chile	2,920,368	388,760	68,244	2,599,852
Ecuador	14,947,131	2,380,407	443,127	13,009,851
Egypt	14,891,618	1,737,899	2,669,395	15,823,114
Jamaica	77,340,882	5,036,094	13,783,889	86,088,677
Korea	106,753,045	16,666,666		90,086,379
Rwanda	834,403		3,893,700	4,728,103
Tanzania	32,231,867		877,001	33,108,868
	392,556,919	*37,955,856*	*39,397,840*	*393,998,903*
(c) 11 to 15 year term, 4.1% (libor) to 4.5% (libor) interest per annum, with final repayments between July 1996 and March 2005:				
Madagascar	11,917,527		324,266	12,241,793
Zambia	8,681,277		536,150	9,217,427
	20,598,804		*860,416*	*21,459,220*
(d) 16 to 20 year term, 0.% to 4.5% (libor) interest per annum, with final repayments between March 2008 and March 2011:				
Mexico	32,482,505		1,337,279	33,819,784
Poland	66,982,120		1,786,661	68,768,781
Thailand	36,082,166	9,798,742	2,797,129	29,080,553
	135,546,791	*9,798,742*	*5,921,069*	*131,669,118*
(e) 21 to 25 year term, .5% to 3.5% interest per annum, with final repayments between June 2014 and January 2017:				
Algeria	12,346,499		334,186	12,680,685
Congo	3,318,431		90,292	3,408,723
Indonesia	9,964,625		14,677,057	24,641,682
	25,629,555		*15,101,535*	*40,731,090*
(f) 31 to 55 year term, 0% interest per annum, with final repayment in February 2044:				
Cameroun	17,277,277		1,526,917	18,804,194
China	105,097,228		96,393,169	201,490,397
Egypt	11,813,351		1,250,980	13,064,331
Gabon			13,218,910	13,218,910
India	38,644,637		7,839,654	46,484,291
Kenya	173,291		6,396,195	6,569,486
Morocco	172,055,910		62,719,246	234,775,156
Pakistan	5,925,033		1,639,212	7,564,245
	350,986,727		*190,984,283*	*541,971,010*
	988,026,034	69,554,545	359,361,278	1,277,832,767
Less: payments made under budgetary authority	329,655,827	146,169,444		475,825,271
	658,370,207	215,723,989	359,361,278 (1)	802,007,496

(1) **This amount includes a valuation adjustment of $17,421,169.**

Developing countries—International development assistance

Loan assistance has been made to developing countries for international development assistance. These loans were authorized by miscellaneous non-budgetary authorities. Loans under negotiated loan agreements in existence at March 31, 1986 were made under various budgetary authorities.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The closing balance of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments to all countries are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.13 as international development assistance to developing countries.

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
(a) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	18,915,342	3,102,239		15,813,103
	23,414,415	*3,102,239*		*20,312,176*
(b) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between September 1996 and January 2012:				
Barbados	15,540,524			15,540,524
Brazil	10,342,441	552,114		9,790,327
Chile	1,371,527	182,869		1,188,658
Colombia	14,594,975	934,773		13,660,202
Cuba	9,547,012			9,547,012
Dominican Republic	2,200,001			2,200,001
Egypt	47,826,088			47,826,088
Jamaica	32,665,520			32,665,520
Korea	282,394	43,445		238,949
Malaysia	8,077,992	714,427		7,363,565
Peru	337,617			337,617
Salvador, El	7,650,001			7,650,001
Trinidad	4,548,730			4,548,730
Turkey	5,985,870	642,391		5,343,479
	160,970,692	*3,070,019*		*157,900,673*
(c) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	2,101,056	171,929		1,929,127
(d) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	544,987	49,990		494,997
(e) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	14,087,433	401,295		13,686,138
Antigua	5,100,001			5,100,001
Argentina	494,667	18,667		476,000
Barbados	7,917,779			7,917,779
Belize	10,629,081			10,629,081
Bolivia	1,314,247	42,395		1,271,852
Brazil	596,078	20,940		575,138
Burma	8,306,202			8,306,202
Chile	2,666,296	98,062		2,568,234
Colombia	16,960,158	564,621		16,395,537
Costa Rica	23,118,847			23,118,847
Dominica	1,637,913			1,637,913
Dominican Republic	7,887,608	262,644		7,624,964
Ecuador	9,378,802	304,894		9,073,908
Egypt	57,599,945			57,599,945
Grenada	743,750			743,750
Guatemala	3,787,623			3,787,623
Guyana	37,205,028			37,205,028
Honduras	33,015,261			33,015,261
India	659,935,367	16,690,222		643,245,145
Indonesia	263,781,109	5,524,663		258,256,446

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Jamaica	56,213,535			56,213,535
Malaysia	2,393,563	9,907		2,383,656
Malta	837,490	37,489		800,001
Mexico	73,441	2,771		70,670
Montserrat	623,457			623,457
Morocco	14,691,199			14,691,199
Nicaragua	18,357,040			18,357,040
Pakistan	558,724,292	14,517,658		544,206,634
Paraguay	519,900	19,996		499,904
Peru	22,529,872	11,186		22,518,686
Philippines	3,837,789			3,837,789
Salvador, El	1,125,000			1,125,000
St Lucia	452,649			452,649
St Vincent	982,000			982,000
Sri Lanka	156,631,472	3,900,399		152,731,073
Thailand	32,265,048	770,886		31,494,162
Trinidad	3,090,302			3,090,302
Tunisia	110,798,412	3,095,161		107,703,251
	2,150,309,656	*46,293,856*		*2,104,015,800*
(f) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	40,465,468	1,245,090		39,220,378
(g) 55 year term, 15 year grace period, non-interest bearing, with the final repayment in September 2036:				
Egypt	9,243,531			9,243,531
	2,387,049,805	53,933,123		2,333,116,682
Less: payments made under budgetary authority	78,039,102			78,039,102
	2,309,010,703	53,933,123		2,255,077,580

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

China

A loan to China was authorized under the Export Credits Insurance Act.

Jamaica

A loan has been made to the Government of Jamaica, to provide economic assistance.

The loan agreement has been amended by the following Rescheduling Agreements:

(a) the Rescheduling Agreement dated October 18, 1985, provided for the deferment of the principal repayment in the amount of $5,000,000 due on August 9, 1985;

(b) the Rescheduling Agreement dated June 4, 1987, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1986 and August 9, 1987; and,

(c) the Rescheduling Agreement dated July 25, 1989, provided for the deferment of principal repayments totalling $10,000,000 due on August 9, 1988 and August 9, 1989.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, 1946, a credit of $1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of organizations such as banks, associations, etc. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Since April 1, 1986, note encashments, and cash subscriptions/loans to international financial institutions are now made under budgetary authority. However, subscriptions/loans made by the issuance of non-interest bearing notes continue to be under non-budgetary authority.

Table 6.14 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations. The closing balance of loans/subscriptions to international financial institutions includes, where applicable, total loans/subscriptions made under both budgetary and non-budgetary authorities. The total budgetary payments to all international financial institutions are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the total amount reported in Table 6.1 as International organizations (net). In addition, Table 6.15 presents additional disclosure of information related to subscriptions to the capital of international development institutions, as well as future commitments and contingent liabilities related to international development assistance as disclosed in Note 9 to the audited financial statements of the Government of Canada in Section 2 of this volume.

TABLE 6.14

INTERNATIONAL ORGANIZATIONS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Canada's subscriptions to the capital of the—				
African Development Bank	82,013,174		6,663,684	88,676,858
Less: notes payable	193,040	6,018,191	6,037,951	173,280
	81,820,134	*6,018,191*	*12,701,635*	*88,503,578*
Asian Development Bank	158,851,584		5,192,933	164,044,517
Less: notes payable	7,540,752		3,770,376	3,770,376
	151,310,832		*8,963,309*	*160,274,141*
Caribbean Development Bank	13,225,757		1,324,329	14,550,086
Less: notes payable	959,901	488,140		1,448,041
	12,265,856	*488,140*	*1,324,329*	*13,102,045*
European Bank for Reconstruction and Development			28,311,289	28,311,289
Less: notes payable		13,609,274	13,609,274	
		13,609,274	*41,920,563*	*28,311,289*
Global Environment Facility			3,333,334	3,333,334
Less: notes payable		3,333,334	1,000,000	2,333,334
		3,333,334	*4,333,334*	*1,000,000*
Inter-American Development Bank	150,484,947		12,702,063	163,187,010
Less: notes payable	18,139,068	8,223,883	4,352,273	22,010,678
	132,345,879	*8,223,883*	*17,054,336*	*141,176,332*
International Bank for Reconstruction and Development (World Bank)	330,153,780		21,648,221	351,802,001
International Development Association(1)	3,531,338,061		316,210,000	3,847,548,061
Less: notes payable	884,792,700	316,210,000	197,110,000	1,003,892,700
	2,646,545,361	*316,210,000*	*513,320,000*	*2,843,655,361*
International Finance Corporation	53,226,415		1,448,244	54,674,659
Multilateral Investment Guarantee Agency	7,428,104		202,112	7,630,216
Less: notes payable	3,714,052	101,056		3,815,108
	3,714,052	*101,056*	*202,112*	*3,815,108*
	3,411,382,309	*347,983,878*	*622,916,083*	*3,686,314,514*

TABLE 6.14

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
International financial institutions[1]	2,383,594,484	388,990	227,028,314	2,610,233,808
Less: notes payable	1,161,569,249	217,497,038	163,682,880	1,215,383,407
	1,222,025,235	*217,886,028*	*390,711,194*	*1,394,850,401*
Common Fund for Commodities	2,907,871		290,880	3,198,751
International Tin Council	4,497,449		110,227	4,607,676
International Monetary Fund—				
Enhanced Structural Adjustment Facility	58,773,445	6,960,600	25,948,572	77,761,417
International organizations and associations—				
Berne Union of the World Intellectual Property Organization	15,676	783		14,893
Customs Co-operation Council	6,309	667		5,642
Food and Agriculture Organization	854,605	927	190,743	1,044,421
General Agreement on Tariffs and Trade	14,508		358	14,866
Intergovernmental Maritime Consultative Organization	1,617		40	1,657
International Atomic Energy Agency	208,977		6,851	215,828
International Civil Aviation Organization	78,088	8		78,080
International Labour Organization	68,666		1,692	70,358
Paris Union of the World Intellectual Property Organization	58,927		12,394	71,321
United Nations Educational, Scientific and Cultural Organization	683,459		131,816	815,275
United Nations Industrial Development Organization	373,574	37,506		336,068
United Nations organizations	3,582,214	48,820	23,060	3,556,454
World Health Organization	163,357		4,079	167,436
	6,109,977	*88,711*	*371,033*	*6,392,299*
Total	4,705,696,286	572,919,217	1,040,347,989	5,173,125,058
Less: payments made under budgetary authority	1,884,447,145	362,169,643		2,246,616,788
	2,821,249,141	935,088,860	1,040,347,989	2,926,508,270
Summary—				
International organizations	6,782,605,048	7,438,301	650,785,235	7,425,951,982
Less: payments made under budgetary authority	1,884,447,145	362,169,643		2,246,616,788
	4,898,157,903	369,607,944	650,785,235	5,179,335,194
Less: notes payable	2,076,908,762	565,480,916	389,562,754	2,252,826,924
Total	2,821,249,141	935,088,860	1,040,347,989	2,926,508,270

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[1] The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National governments including developing countries", international development assistance has also been provided to developing countries.

TABLE 6.15

INTERNATIONAL DEVELOPMENT ASSISTANCE— SUBSCRIPTIONS, CONTINGENT LIABILITIES AND COMMITMENTS

	Share subscriptions		Paid-in shares purchased			Contingent Liabilities			Authorities available for use in subsequent years	
				Cost						
	Paid-in	Callable	Number of shares	Foreign currencies	Canadian currency[1]	Estimated value of callable shares[2]	Other contingent liability	Commitments	Number of shares	Estimated value
				millions	$millions	$millions	$millions	$millions		$millions
African Development Bank	4,200	12,600	4,200		59[3]	176[4]			12,600	181[5]
	2,100	31,500	2,100	$25US	30	452			31,500	477[5]
Asian Development Bank	8,740	36,403	8,740	$105US	125	522			36,403	522[5]
	2,370	45,030	2,370	24SDR	39	597				
Caribbean Development Bank	1,585	5,355	1,585	$10US	11	38			5,355	38[5]
	693	2,769	276	$2US	2	8	12	3	2,769	23[5]
Inter-American Development Bank	9,982	115,220	9,982	$123US	146	1,653			63,692	914[5]
	2,400	93,556	1,200	$14US	17	671	671	17	94,756	1,359[5]
African Development Fund								218		
Asian Development Fund								266		
Inter-American Development Fund								7		
Multilateral Investment Fund								35		
Undisbursed loans to national governments including developing countries								718		
International Bank for Reconstruction and Development (World Bank)	[6]	[6]	[6]		352	5,405[7]	642[8]			2,846[9]
International Development Association	[10]	[10]	[10]		3,848[11]			276		
International Finance Corporation	45,976		45,976	$46US	55					
International Monetary Fund—Loans							1,456[12]	661[12]		473[9]
Multilateral Investment Guarantee Agency	[13]	[13]	[13]	$6US	8	31[14]				4[9]
European Bank for Reconstruction and Development	[15]	[15]	[15]		28	330		113		
Global Environment Facility					3[16]			7		

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[1] Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1992 ($1US = $1.1892 Cdn; 1SDR = $1.63127 Cdn).

[2] Commitments to the institutions will require future "Maintenance of value" payments.
According to the Articles of Agreement of the World Bank, countries are obliged to maintain the value of certain portions of their paid-in capital subscriptions and contributions. The World Bank has not had a workable standard of value since 1978 when the formal link between the US dollar and gold was broken. The World Bank agreed not to seek payment of these obligations pending the establishment of a new standard of value for the Bank. Maintenance of value obligations do not exist for International Development Association contributions. In October 1986, the Executive Board agreed upon the "1974 SDR" as a successor standard of value. The 1974 SDR is a fixed US dollar equivalent of the value of the SDR prevailing in 1974 ($1.20635 US = 1 SDR). Maintenance of value payments resumed July 1, 1987. It is expected that other institutions will follow this lead.

[3] Canadian currency equivalent of 42,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[4] Canadian currency equivalent of 126,000,000 units of account. One unit = $1.20635 US = $1.1556 Cdn as of May 1979.

[5] These amounts are reflected as non-lapsing non-budgetary authorities in the External Affairs ministerial section of Volume II, Part I (Section 9).

[6] Canada's subscription is for 40,321 shares. Payments are accounted for as a proportion of each share.

[7] Total subscription valued at $4,864,124,000 US. Callable value translated at $1 US = $1.1892 Cdn, representing approximately 93.4% of the total subscription.

[8] Canada has the option of increasing its subcription by a further 4,474 shares, valued at $539.7 million U.S. ($641.8 million Cdn.) Of this, $16 million U.S. ($19 million Cdn) will be paid-in.

[9] Subscription and payment authorities are annual non-budgetary voted items presented in the Finance ministerial section of Volume II, Part I (Section10).

[10] There are no outstanding subscriptions other than the notes payable in Table 6.14. Accounting is based on dollar values rather than number of shares.

[11] This figure represents the amount of notes issued. $1,003,892,700 has not yet been encashed by IDA.

[12] Canada has agreed to lend the Enhanced Structural Adjustment Facility SDR 300 million of which SDR 47.7 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 165 million, of which SDR 12.2 million has been paid-in. In addition, lines of credit of SDR 892.5 million have been made available to the IMF, subject to Canada's approval. This amount represents Canada's share of a credit arrangement to supplement the IMF's resources. The IMF did not utilize this arrangement in 1991-92. Canada has the right to opt out of calls on the arrangement on balance of payments and reserve grounds. Any drawdowns would involve an exchange of SDRs or currencies from official reserves in return for a reserve claim on the IMF.

[13] Canada's subscription is for 2,965 shares. Payments are accounted for as a proportion of each share.

[14] Total subscription valued at $32,081,000 US. Callable value translated at $1 US = $1.1892 Cdn, representing 80% of the total subscription.

[15] Canada's subscription is for 34,000 share. Payments are accounted for as a proportion of each share.

[16] This figure represents the amount of notes issued. $2,333,334 has not yet been encashed by GEF.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L45, Appropriation Acts No. 1 and No. 2, 1991-92).

During the year, payments and other charges included additional subscriptions in non-interest bearing, non-negotiable demand notes.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L45, Appropriation Acts No. 1 and No. 2, 1991-92).

During the year, there were no additional subscriptions made.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L45, Appropriation Acts No. 1 and No. 2, 1991-92).

During the year, payments and other charges included additional subscriptions in non-interest bearing, non-negotiable demand notes.

European Bank for Reconstruction and Development

This account records Canada's subscription to the capital of the European Bank for Reconstruction and Development, as authorized by the European Bank for Reconstruction and Development Bank Act.

During the year, payments and other charges included subscriptions in cash and in non-interest bearing, non-negotiable demand notes.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by an act to amend the Bretton Woods and Related Agreements Act.

During the year, payments and other charges included the issuance of non-negotiable, non-interest bearing notes.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L45, Appropriation Acts No. 1 and No. 2, 1991-92).

During the year, payments and other charges included additional subscriptions in non-interest bearing, non-negotiable demand notes.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Votes L5 and L11c, Appropriation Acts No. 1, No. 2 and No. 4, 1991-92).

During the year, payments and other charges included additional subscriptions in cash.

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the Bretton Woods and Related Agreements Act, and various appropriation acts (including Finance Vote L10, Appropriation Acts No. 1 and No. 2, 1991-92). The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, payments and other charges included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

During the year, there were no additional subscriptions made.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency as authorized by an Act to amend the Bretton Woods and Related Agreements Act.

During the year, there were no additional subscriptions made.

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, and various appropriation acts (including External Affairs Vote L40, Appropriation Acts No. 1 and No. 2, 1991-92).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
African Development Bank	3,718,896	125,000		3,593,896
African Development Fund	818,514,179		111,254,165	929,768,344
Less: notes payable	494,219,698	108,891,666	68,371,606	534,739,758
	324,294,481	*108,891,666*	*179,625,771*	*395,028,586*
Andean Development Corporation	4,125,056	187,490		3,937,566
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	1,044,067,600		88,592,070	1,132,659,670
Less: notes payable	576,573,115	88,592,070	77,664,000	587,501,185
	467,494,485	*88,592,070*	*166,256,070*	*545,158,485*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	4,630,800		126,000	4,756,800
Caribbean Development Bank—Special	72,173,872		11,162,463	83,336,335
Less: notes payable	19,726,582	10,767,137	6,081,438	24,412,281
	52,447,290	*10,767,137*	*17243,901*	*58,924,054*
Central American Bank for Economic Integration	2,027,279	76,500		1,950,779
Inter-American Development Bank—Fund for Special Operations	272,982,076		14,585,061	287,567,137
Less: notes payable	28,335,036	8,913,149	6,166,405	31,081,780
	244,647,040	*8,913,149*	*20,751,466*	*256,485,357*
International Bank for Reconstruction and Development	23,154,000		630,000	23,784,000
International Fund for Agriculture Development	89,874,416		333,016	90,207,432
Less: notes payable	42,714,818	333,016	5,399,431	37,648,403
	47,159,598	*333,016*	*5,732,447*	*52,559,029*
International Monetary Fund	12,699,310		345,539	13,044,849
	1,222,025,235	217,886,028	390,711,194	1,394,850,401

Common Fund for Commodities

This account was established by External Affairs Vote L47b, Appropriation Act No. 3, 1980-81, to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund of Commodities.

Payments, guarantees and promissory notes shall not exceed $10,380,000 US.

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock previously established and carried forward under the Sixth International Tin Agreement.

International Monetary Fund—Enhanced Structural Adjustment Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by an Act to amend the Bretton Woods and Related Agreements Act.

During the year, payments and other charges included a loan in cash.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Table 6.16 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 6.16

VETERANS' LAND ACT FUND

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Veterans' Land Act Fund—				
Advances	60,966,757	17,467,676	3,751,594	47,250,675
Less: allowance for conditional benefits	14,920		4,200	10,720
Total	60,951,837	17,467,676	3,755,794	47,239,955

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's loans, investments and advances to such entities. Additional information on these entities is provided in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.

Under the terms of Section 147 of the Bankruptcy Act, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown. The Government's purpose in sharing ownership in these corporations with other entities is not to further common operating objectives.

Table 6.17 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 6.17

JOINT AND MIXED ENTERPRISES

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Petro-Canada—Finance—[1]				
Capital stock—Common	3,326,354,321			3,326,354,321
Preferred	972,771,853			972,771,853
	4,299,126,174			4,299,126,174
Other—				
Canarctic Shipping Company Limited—Transport				
Cooperative Energy Corporation—Energy, Mines and Resources	57,804,000			57,804,000
Lower Churchill Development Corporation Limited—Energy, Mines and Resources	14,750,000			14,750,000
National Sea Products Ltd—Finance	59,540,000			59,540,000
North Portage Development Corporation—Western Economic Diversification				
NPM Nuclear Project Managers Canada Inc—Energy, Mines and Resources				
Société du parc industriel et portuaire Québec-Sud—National Health and Welfare—Federal Office of Regional Development-Quebec	400			400
Telesat Canada—Finance	30,000,000			30,000,000
	162,094,400			162,094,400
Total	4,461,220,574			4,461,220,574

[1] This account was previously reported in Table 6.3.

Petro-Canada

Petro-Canada was initially incorporated under the Canada Business Corporations Act, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

The Corporation undertook an initial public offering of treasury shares which closed on July 3, 1991. As of March 31, 1992, the Government's holding of shares represents 80.5% ownership of the Corporation.

Canarctic Shipping Company Limited

The Corporation was incorporated under the Canada Corporations Act, and continued under the Canada Business Corporations Act, to acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of $305,996, and representing 51% of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures). The balance of outstanding shares is owned by North Water Navigation Ltd.

Cooperative Energy Corporation

The Corporation was incorporated under the Cooperative Energy Act, to operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada. The objective of the Government's participation is to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account.

As of March 31, 1992, the Government's investment was made up of 578,040 class B shares with a value of $57,804,000.

The Government's holding of shares represents 25% controlling interest of the Corporation.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the Companies Act of Newfoundland, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

National Sea Products Ltd

The Corporation was incorporated under the Nova Scotia Companies Act, to process and market fish, seafoods and fish by-products. The objective of the Government's participation is to restructure the Nova Scotia fishery.

Pursuant to the Atlantic Fisheries Restructuring Act, the Government has acquired shares in the Corporation. The Government's holding consists of 3,105,952 no par value common shares. This represents 10.58% of the shares outstanding.

North Portage Development Corporation

The Corporation was incorporated under the Manitoba Corporations Act, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3% of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

NPM Nuclear Project Managers Canada Inc

The Corporation was incorporated under the Canada Business Corporations Act, to manage nuclear projects and construction. The objective of the Government's participation is to transfer this activity from Atomic Energy of Canada Ltd to the private sector.

The Government has purchased 60 no par value common shares.

The Government's holding of shares represents 13.34% of the shares outstanding. The balance of the outstanding shares is owned by four private sector corporations.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.

The Government has purchased 400 common shares of the Corporation at $1 per share. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Telesat Canada

The Corporation was incorporated by the Telesat Canada Act, to establish multi-purpose satellite telecommunication systems.

The Government has purchased 3,000,000 no par value common shares of the Corporation at $10 per share, for $30,000,000. This investment represents 49.99% of the common shares outstanding.

At March 31, 1992, the Government had an agreement to dispose of its investment in the Corporation to Alouette Telecommunications Inc. in 1992-93.

MISCELLANEOUS

This group records loans, investments and advances not classified elsewhere.

Table 6.18 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 6.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Loans and accountable advances—				
External Affairs—				
Missions abroad	10,939,124	741,105,337	743,639,398	13,473,185
Personnel posted abroad	9,987,645	15,287,210	14,680,829	9,381,264
	20,926,769	*756,392,547*	*758,320,227*	*22,854,449*
National Defence—				
Imprest accounts, standing advances and authorized loans	34,650,285	641,909,320	639,338,769	32,079,734
Supply and Services—				
Miscellaneous accountable advances	8,181,625	10,563,417	10,086,959	7,705,167
Miscellaneous accountable imprest and standing advances	7,571,528	1,047,482	2,848,277	9,372,323
	15,753,153	*11,610,899*	*12,935,236*	*17,077,490*
Total loans and accountable advances	71,330,207	1,409,912,766	1,410,594,232	72,011,673
Other miscellaneous—				
Agriculture—				
Construction of multi-purpose exhibition buildings	17,619,845	788,724		16,831,121
Atlantic Canada Opportunities Agency—				
Loans to assist industry in the Cape Breton area	3,740,816	298,000		3,442,816
Loans to enterprises in Newfoundland and Labrador	5,703,905	434,623		5,269,282
	9,444,721	*732,623*		*8,712,098*
Communications—				
Cultural industries			7,000,000	7,000,000
Cultural property	5,729	2,726		3,003
	5,729	*2,726*	*7,000,000*	*7,003,003*
Employment and Immigration—				
Transportation and assistance loan	81,617,974	18,203,621	6,443,521	69,857,874
Energy, Mines and Resources—				
Hydro-Quebec Research Institute	9,137,008	878,631		8,258,377
Joint venture—Bi-Provincial Upgrader	177,955,722		223,107,932	401,063,654
	187,092,730	*878,631*	*223,107,932*	*409,322,031*
External Affairs—				
Development of export trade (loans administered by the Export Development Corporation)	53,738,705	35,992,610	16,362,347	34,108,442
Finance—				
Air Canada	77,273,445	29,270,869		48,002,576
Canadian Commercial Bank	66,810,666			66,810,666
Ottawa Civil Service Recreational Association	161,264	8,245		153,019
Saint John Harbour Bridge Authority(1)				
Town of Oromocto Development Corporation	15,590	15,590		
	144,260,965	*29,294,704*		*114,966,261*
Fisheries and Oceans—				
Canadian producers of frozen groundfish	188,315			188,315
Groundfish processors	85,725			85,725
Haddock fishermen	1,353,043	4,558		1,348,485
	1,627,083	*4,558*		*1,622,525*

TABLE 6.18

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Indian Affairs and Northern Development—				
Council for Yukon Indians	10,589,396		1,199,999	11,789,395
Eskimo loan fund	2,327,375	367,270		1,960,105
Indian economic development fund	23,584,315	4,194,126	286,956	19,677,145
Indian housing assistance fund	1,142,397	273,111		869,286
Inuvialuit Regional Corporation	82,112,000		1,697,000	83,809,000
Native claimants	170,682,725	703,809	23,223,556	193,202,472
Yukon Energy Corporation	50,650,000	1,400,000		49,250,000
	341,088,208	*6,938,316*	*26,407,511*	*360,557,403*
Industry, Science and Technology—				
Canadian defence industry	1,304,065	80,400		1,223,665
Company stock option				
Industrial and regional development program[2]				
Manufacturing, processing and service industries in Canada	111,090,358	1,090,358		110,000,000
	112,394,423	*1,170,758*		*111,223,665*
Labour—				
Provincial workers' compensation boards	7,988,000			7,988,000
National Defence—				
Canadian Forces housing projects	11,900,004	534,477		11,365,527
National Health and Welfare—Federal Office of Regional Development-Quebec—				
Industrial and regional development program	979,167	31,250		947,917
Public Works—				
Sydney Steel Corporation	5,218,162			5,218,162
Solicitor General—				
Parolees	18,194	22,651	28,022	23,565
Supply and Services—				
Canadian Commercial Bank	15,189,000			15,189,000
Defence production loan account	26,324,007			26,324,007
	41,513,007			*41,513,007*
Transport—				
Corporation of the City of Montreal	99,610	99,610		
Hamilton Harbour Commissioners	475,000	50,000		425,000
Northern Transportation Company Limited	4,000,000	4,000,000		
Port Alberni Harbour Commission	85,165	85,165		
Saint John Harbour Bridge Authority	31,694,416	799,019		30,895,397
	36,354,191	*5,033,794*		*31,320,397*
Veterans Affairs—				
Commonwealth War Graves Commission	60,414	1,536		58,878
	1,052,921,522	*99,630,979*	*279,349,333*	*1,232,639,876*
Add: consolidation adjustment[3]	646,738,000	80,314,000		566,424,000
Total other miscellaneous	1,699,659,522	179,944,979	279,349,333	1,799,063,876
Total	1,770,989,729	1,589,857,745	1,689,943,565	1,871,075,549

[1] This account is now shown under the Ministry of Transport.

[2] This account is now shown under the Ministry of National Health and Welfare—Federal Office of Regional Development-Quebec.

[3] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of External Affairs and other departments and agencies.

The total amount authorized to be outstanding at any time is $50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is $22,500,000.

The closing balance consists of loans to employees, $6,797,768; advances for medical expenses, $1,628,997; security and other deposits under Foreign Service Directives, $607,092; and, school and club debentures, $347,407.

The loans to employees bear interest at rates from 9% to 14% per annum, and are repayable over 4 years, with final instalments between April 1, 1992 and March 1, 1996.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: *(a)* public funds imprest and public funds advance accounts; *(b)* standing advances; *(c)* authorized loans and advances to employees posted abroad; and, *(d)* authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $100,000,000.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is $22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multipurpose exhibition buildings.

The loans bear interest at rates from 7.266% to 9.684% per annum, and are repayable over 20 to 30 years, with final instalments between December 31, 1992 and October 1, 2006.

Loans to assist industry in the Cape Breton area

Loans have been made for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area.

Although authority for additional loans was provided by Atlantic Canada Opportunities Agency Vote L10, Appropriation Acts No. 1 and No. 2, 1991-92, no loans were made during the year.

The loans bear interest at rates from 11% to 13.75% per annum, and are repayable at various dates, with final instalments by December 12, 1992.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40% of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Corporation on behalf of the Government of Canada.

These loans bear interest at rates from 10.5% to 17% per annum, and are repayable at various dates, with final instalments by April 1, 1999.

Cultural industries

Loans have been made to Canadian owned and controlled firms in cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries.

During the year, loans were authorized by Communications Vote L21b, Appropriation Act No. 3, 1991-92.

These loans bear no interest and will only have to be repaid if the program is terminated.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

Although authority for additional loans was provided by Communications Vote L20, Appropriation Acts No. 1 and No. 2, 1991-92, no loans were made during the year. The total loan authority is $10,000 per year.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) bearing interest at the rate of 8.995% per annum, repayable over 5 years, with the final instalment on March 23, 1993, $2,006; and,

(b) bearing interest at the rate of 10.455% per annum, repayable over 5 years, with the final instalment on September 30, 1993, $997.

Transportation and assistance loan

Section 119 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1992 and April 1, 1997, $2,733,469; and,

(b) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1992 and April 1, 1997, $67,124,405.

During the year, loans totalling $1,827,066 were written off by Employment and Immigration Vote 16c, Appropriation Act No. 4, 1991-92.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

Joint venture—Bi-Provincial Upgrader

The Government of Canada entered into a joint venture agreement with the Provinces of Alberta and Saskatchewan and Husky Oil Operations Ltd for the sole purpose of constructing and operating the Bi-Provincial Upgrader to be located near Lloydminster, Saskatchewan. The project facility will be used to upgrade heavy oil and crude bitumen.

The Governments' equity interest in the joint venture is equal to 30% of the Class A participating interest and 33.3% of the Class B participating interest.

During the year, additional investment payments were authorized by Energy, Mines and Resources Votes L15 and L15b, Appropriation Acts No. 1, No. 2 and No. 3, 1991-92.

As of March 31, 1992, the Government's total investment is $404.2 million. Of this amount, $3.1 million has been charged to budgetary expenditure (Vote 5) in 1988-89.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Since April 1, 1987, certain loans for the development of export trade are made under budgetary authority.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The closing balance of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. The total budgetary payments are deducted as a lump sum amount under the caption "Payments made under budgetary authority" at the end of the table to arrive at the amount reported in Table 6.18.

During the year, loans totalling $18,802,246 were written off by External Affairs Vote 57c, Appropriation Act No. 4, 1991-92.

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
(a) 1 to 5 year term, 8.5% to 9.5% interest per annum, with final repayments between July 1986 and April 1995:				
Brazil	5,202,341		141,551	5,343,892
Nigeria	82,939			82,939
Norway	18,802,246	18,802,246		
	24,087,526	*18,802,246*	*141,551*	*5,426,831*
(b) 6 to 10 year term, 8% interest per annum, with final repayments in September 2001:				
Antigua	14,627,376	1,330,764	361,195	13,657,807
(c) 11 to 15 year term, 8.5% interest per annum, with final repayments between October 1983 and April 1995:				
Zambia	150,111			150,111
(d) 16 to 20 year term, 0% interest per annum, with final repayments in June 2012:				
Thailand	8,862,596		15,454,901	24,317,497
(e) 40 year term, 0% interest per annum, with final repayment in March 2036:				
Antigua	14,873,692		404,700	15,278,392
	62,601,301	20,133,010	16,362,347	58,830,638
Less: payments made under budgetary authority	8,862,596	15,859,600		24,722,196
	53,738,705	35,992,610	16,362,347[1]	34,108,442

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[1] This amount includes a valuation adjustment of $502,746.

Air Canada

The Corporation was established by the Air Canada Act, and continued under the Canada Business Corporations Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The loan bears interest at the rate of 7.243% per annum, and is repayable in semi-annual instalments over 15 years, with the final instalment on April 13, 1993.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the Canadian Commercial Bank Financial Assistance Act. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank (the Government of Canada's share is $60 million) and the purchase of outstanding debentures from existing holders ($6.8 million).

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25% per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Town of Oromocto Development Corporation

Loans were made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority was $750,000.

During the year, the remaining loan was repaid in full.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-67 level. The loans bear interest at the rate of 8.75% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984. No loan repayments nor interest were received since November 1982.

Loans, in the amount of $3,000,000, have also been made to ice-affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bore interest at the rate of 8% per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. Parliamentary authority is required to write off the balance.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Votes L25 and L25c, Appropriation Acts No. 1, No. 2 and No. 4, 1991-92.

The loans are repayable in full upon settlement of land claims, and are non-interest bearing before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

The loans bear interest at rates from 5% to 19.5% per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1992 and February 2, 2003.

During the year, loans totalling $161,158 were written off by Indian Affairs and Northern Development Vote 31c, Appropriation Act No. 4, 1991-92.

Indian economic development fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

In 1991-92, the total amount authorized to be outstanding at any time was decreased to $62,881,096, by Indian Affairs and Northern Development Vote 7c, Appropriation Act No. 4, 1991-92.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 4 months to 15 years, with final instalments between April 1, 1992 and April 1, 2007.

During the year, loans totalling $2,256,790 were written off by Indian Affairs and Northern Development Vote 8c, Appropriation Act No. 4, 1991-92.

Indian housing assistance fund

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, $163,750 was forgiven under the authority of Northern Affairs and National Resources Vote L51a, Appropriation Act No. 9, 1966.

In 1991-92, loans totalling $64,673 were written off by Indian Affairs and Northern Development Vote 8c, Appropriation Act No. 4, 1991-92.

Inuvialuit Regional Corporation

A loan has been made to the Inuvialuit Regional Corporation pursuant to Section 6 of the Western Arctic (Inuvialuit) Claims Settlement Act to meet the monetary obligations of the Government under Section 15(4) of the agreement dated June 5, 1984, between the Committee for Original Peoples' Entitlement representing the Inuvialuit of the Inuvialuit Settlement Region, and the Government of Canada.

The total loan authority is $30,000,000 per year as long as the total outstanding loans do not exceed $83,809,000.

The loan bears interest at the rate of 8% per annum, calculated semi-annually, not in advance, and any accrued interest or loans outstanding, exceeding $85,652,000 are repayable on December 31, 1992.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Votes L20, L20b and L20c, Appropriation Acts No. 1, No. 2, No. 3 and No. 4, 1991-92.

The terms and conditions of the loans are as follows:

(a) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

(b) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(c) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2001, whichever date is earlier.

Yukon Energy Corporation

In accordance with Section 4(2) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to Section 7(1) of the Northern Canada Power Commission Yukon Assets Disposal Authorization Act.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) loans in the amount of $14,000,000 bear interest at the rate of 9% per annum, are repayable in equal principal annual instalments of $400,000 plus interest, with the final principal instalment on March 31, 1997 of $12,400,000 plus interest; and,

(b) loans in the amount of $35,250,000 bear interest at the rate of 7% per annum, are repayable in equal principal annual instalments of $1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization.

The advances are non-interest bearing, and are repayable over 1 to 4 years, with final instalments between April 1, 1992 and December 31, 1995.

Company stock option

Pursuant to Section 15 of the Department of Industry, Science and Technology Act, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

(a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,
  (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or
  (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and

(b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry, Science and Technology Vote L10, Appropriation Acts No. 1 and No. 2, 1991-92.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, an additional loan was authorized by Industry, Science and Technology Vote L15, Appropriation Acts No. 1 and No. 2, 1991-92.

In 1991-92, a loan totalling $1,090,358 was written off pursuant to Industry, Science and Technology Vote 6c, Appropriation Act No. 4, 1991-92.

The remaining loan is interest free unless it is in default, and is repayable at maturity on April 1, 2017.

Provincial workers' compensation boards

This account is operated under the authority of Section 4(6) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

The remaining loan bears interest at the rate of 10% per annum, and is repayable between July 11, 1992 and January 24, 1999.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write off the balance.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

Canadian Commercial Bank

This account represents the amount the Receiver General for Canada had on deposit with the Canadian Commercial Bank at the time the Bank ceased operation on September 1, 1985. This amount is actually expected to be recovered in full.

Defence production loan account

This account was established under Section 18 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 19 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence Production Revolving Fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(a) received from the sale or disposition of materials, substances or defence supplies;

(b) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence Production Revolving Fund; and,

(d) received in repayment of a loan or advance previously charged to this account.

The balance in the account represents:

— a repayment of $1.7 million owed to this account by CAE Aircraft, which is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred; and,

— loans of $24.6 million which have been issued to Expro Chemical Products Inc. for the specific purpose of meeting its working capital requirements. Parliamentary authority is required to write off the balance.

The loans bear interest at rates from 9.865% to 10.245% per annum, and are repayable in quarterly instalments over 5 to 10 years, with the final instalment in October, 1998.

Corporation of the City of Montreal

A loan was made to the Corporation of the City of Montreal, for the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue.

During the year, the loan was repaid in full.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The remaining loan bears interest at the rate of 4.125% per annum, and is repayable in semi-annual instalments over 39 years, with the final instalment on January 15, 2004.

Northern Transportation Company Limited

A loan was made to 141606 Canada Limited, to finance the acquisition of the former Northern Transportation Company Limited. On July 15, 1985, both corporations were amalgamated under the name of Northern Transportation Company Limited.

During the year, the total loan was forgiven under the authority of Transport Vote 2c, Appropriation Act No. 4, 1991-92.

Port Alberni Harbour Commission

Loans were made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

During the year, the loans were repaid in full.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 7

1991-92
PUBLIC ACCOUNTS

Specified Purpose Accounts

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SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the value recorded of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to the legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Chart A presents the total specified purpose accounts by category for the current fiscal year, while Chart B compares the total specified purpose accounts for the last five fiscal years. Table 7.1 presents the transactions and year-end balances of specified purpose accounts by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

CHART A
SPECIFIED PURPOSE ACCOUNTS
(in millions of dollars)

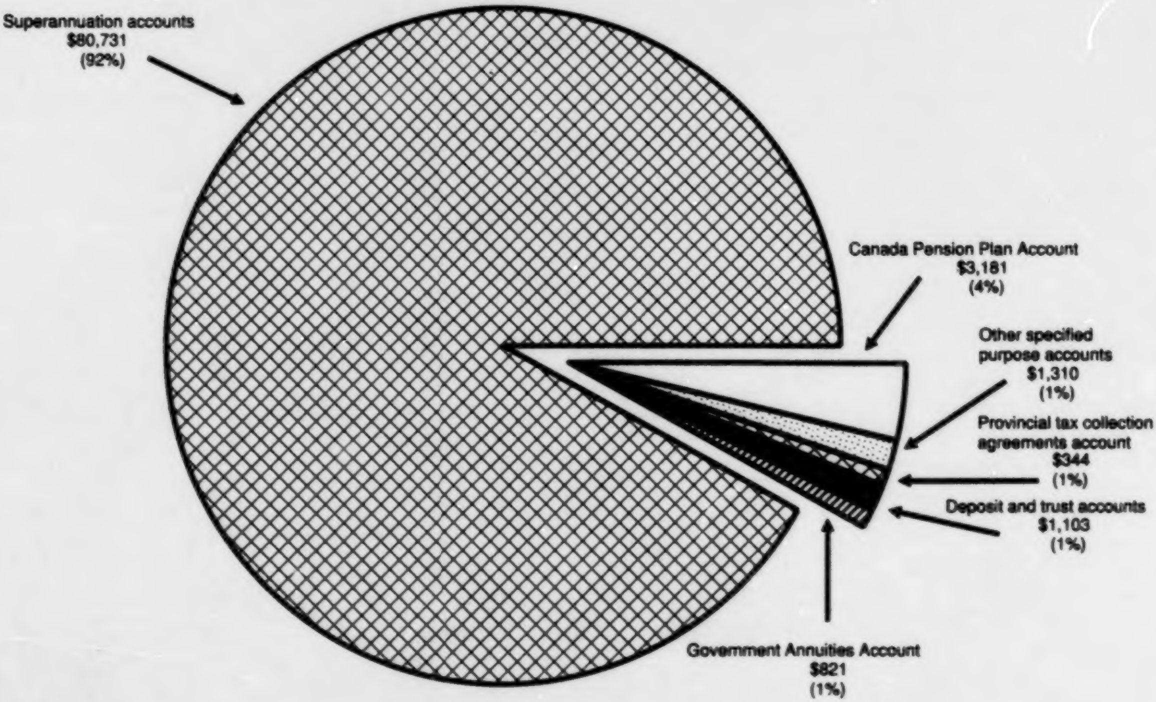

CHART B
SPECIFIED PURPOSE ACCOUNTS

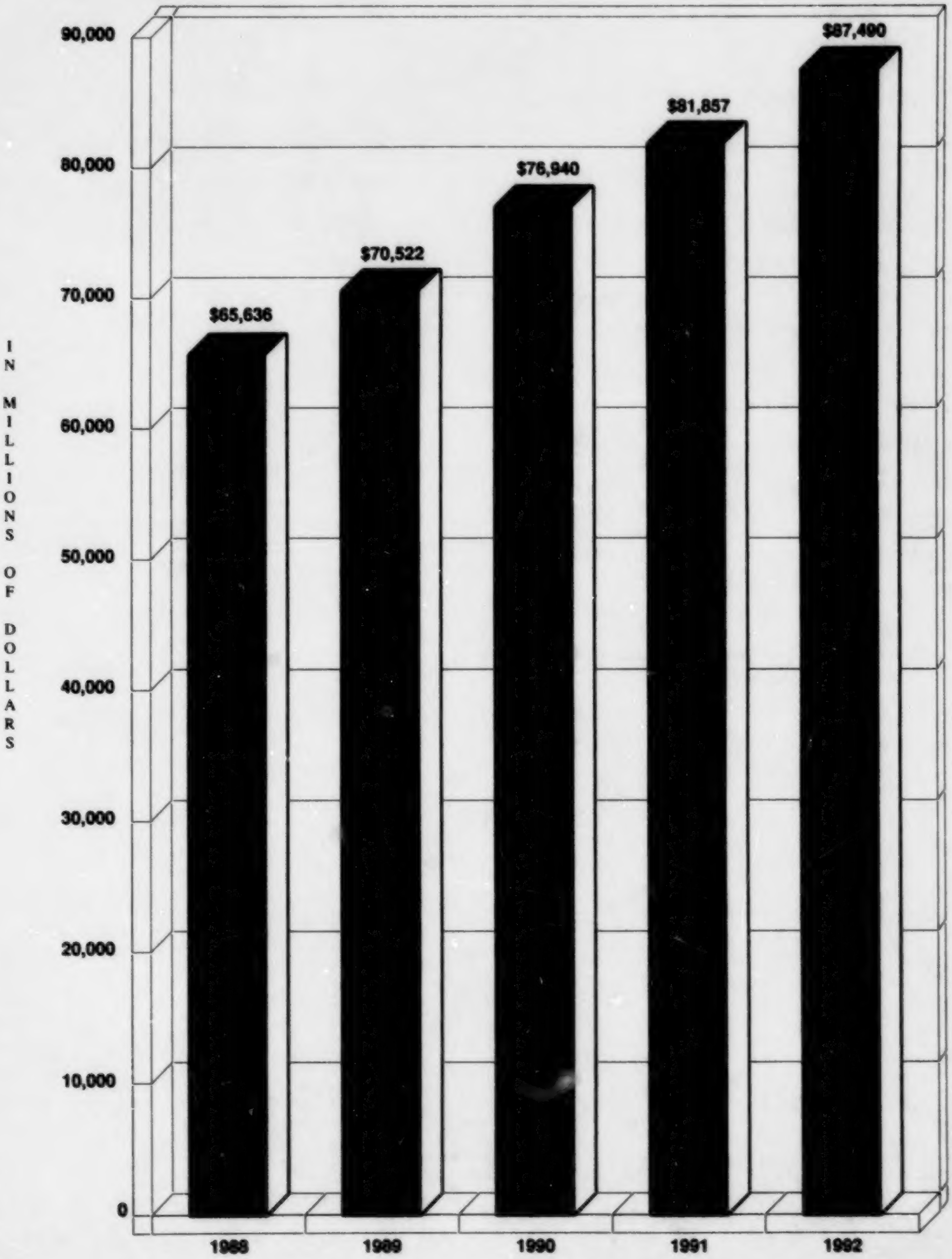

TABLE 7.1
SPECIFIED PURPOSE ACCOUNTS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Canada Pension Plan Account, Table 7.2	41,120,249,859	15,817,235,639	14,890,394,155	42,047,091,343
Less: securities held by the Canada Pension Plan investment Fund, Table 7.2	37,661,664,000	879,332,000	2,083,961,000	38,866,293,000
	3,458,585,859	*16,696,567,639*	*16,974,355,155*	*3,180,798,343*
Superannuation accounts, Table 7.4	74,838,490,488	10,777,418,349	4,884,996,255	80,730,912,582
Government Annuities Account	864,405,690	57,045,675	99,914,799	821,536,566
Deposit and trust accounts, Table 7.12	1,114,225,773	2,934,919,042	2,946,422,019	1,102,722,796
Provincial tax collection agreements account, Table 7.15	585,109,671	225,735,065,996	225,976,517,359	343,658,308
Other specified purpose accounts, Table 7.16	996,245,642	1,012,770,239	698,246,803	1,310,769,078
Total	81,857,063,123	257,213,786,940	251,580,452,390	87,490,397,673

Note: The balances and the transactions of the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts are reported in Section 5 of this volume (Table 5.6) since the transactions in these accounts are treated as budgetary.

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance program which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and expenses incurred in the administration of the plan are financed from contributions made by employees, employers and self-employed persons, and from interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 7.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the federal, provincial and territorial governments held by the Canada Pension Plan Investment Fund.

TABLE 7.2
CANADA PENSION PLAN ACCOUNT

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Canada Pension Plan Account, Table 7.3	41,120,249,859	15,817,235,639	14,890,394,155	42,047,091,343
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,492,216,000	6,540,000	15,763,000	3,501,439,000
Newfoundland	781,175,000	17,602,000	40,858,000	804,431,000
Nova Scotia	1,428,780,000		78,408,000	1,507,188,000
Prince Edward Island	168,166,000	3,620,000	9,794,000	174,340,000
New Brunswick	1,058,357,000	26,826,000	58,458,000	1,089,989,000
Quebec	136,076,000	6,613,000	12,778,000	142,241,000
Ontario	17,042,716,000	498,328,000	1,078,879,000	17,623,267,000
Manitoba	2,031,122,000	53,731,000	104,459,000	2,081,850,000
Saskatchewan	1,686,077,000	42,731,000	90,664,000	1,734,010,000
Alberta	4,534,771,000	92,130,000	280,721,000	4,723,362,000
British Columbia	5,298,482,000	131,211,000	313,179,000	5,480,450,000
Northwest Territories				
Yukon Territory	3,726,000			3,726,000
	37,661,664,000	*879,332,000*	*2,083,961,000*	*38,866,293,000*
Total	3,458,585,859	16,696,567,639	16,974,355,155	3,180,798,343

Receipts and other credits include:

- *(a)* the calendar year contributions: (i) by employees, 2.3% of earnings over $3,000 for 1991, and 2.4% of earnings over $3,200 for 1992, subject to maximum payments of $632.50 for 1991 and $696.00 for 1992, with matching contributions by employers and (ii) by self-employed persons, 4.6% of earnings over $3,000 for 1991, and 4.8% of earnings over $3,200 for 1992, subject to maximum payments of $1,265.00 for 1991 and $1,392.00 for 1992. The year's maximum pensionable earnings are $30,500.00 for 1991 and $32,200.00 for 1992;
- *(b)* interest received from the securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance; and,
- *(c)* funds received from the federal and provincial governments for securities which have been redeemed.

Payments and other charges include:

- *(a)* benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;
- *(b)* benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- *(c)* payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries;
- *(d)* the costs of administration of the Plan; and,
- *(e)* funds invested during the year in the securities of the federal, provincial and territorial governments.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces, territories and Canada.

Provinces and territories are advised monthly of the amount of excess funds in the Canada Pension Plan Account that is available for the purchase of provincial and territorial securities. The amount available to each province and territory is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province or territory bears to total contributions. Contributions received in respect of employment from employees outside Canada as well as any excess funds not invested in the securities of the provinces and territories are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by the federal, provincial and territorial governments, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 7.3

CANADA PENSION PLAN ACCOUNT

(in millions of dollars)

	1991-92	1990-91
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	8,391	7,969
Interest on investments	4,170	4,007
Interest on average daily operating balance	293	403
Canada Pension Plan Investment Fund transactions	2,963	2,908
	15,817	15,287
PAYMENTS AND OTHER CHARGES—		
Benefits	11,793	10,541
Expenses	134	163
Canada Pension Plan Investment Fund transactions	2,963	2,908
	14,890	13,612
Excess of receipts and other credits over payments and other charges	927	1,675
Funds applied—		
Purchase of bonds—		
Provincial and territorial	2,068	1,618
Federal	16	425
Increase (decrease) in deposits with Receiver General	–278	497
	1,806	*2,540*
Less: funds provided—		
Redemption of bonds—		
Provincial and territorial	873	859
Federal	6	6
	879	*865*
Net increase	927	1,675
Balance at beginning of year	41,120	39,445
Balance at end of year	42,047	41,120

Superannuation Accounts

The superannuation accounts liability represents the Government's pension obligations for its major pension plans and is reflected in the related specified purpose accounts as well as a supplementary allowance. This allowance account is used to record any shortfall between the pension liabilities and the superannuation accounts balances as determined on an actuarial basis for accounting purposes.

Defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police (RCMP), have been established by legislation. The Government has obligations for these plans. It also has obligations for several other pension plans. The two most significant ones cover all members of Parliament and federally appointed judges.

Enabling legislation provides that all superannuation obligations arising from these plans be met but separately invested funds are not maintained.

i. Pension legislation

On September 29, 1992, an Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act received Royal Assent.

The Act amends the Public Service Superannuation Act (PSSA), the Canadian Forces Superannuation Act (CFSA), the RCMP Superannuation Act (RCMPSA) and the Members of Parliament Retiring Allowances Act (MPRAA), and enacts the Special Retirement Arrangements Act and the Pension Benefits Division Act.

These amendments provide the authority to enable the federal pension plans to comply with the Income Tax Act rules for registered pension plans, and bring about some changes to pension arrangements of the Public Service employees, members of the Canadian Forces and members of the RCMP.

No changes were made to the basic provisions of the current pension plans. Consequently, the full indexing guarantee, current employee contribution rates, the current age and service pension thresholds and contribution lock-in provisions remain unchanged.

Other amendments include provisions:

—for the public service employees, for:

coverage of part-time employees; and

an early retirement program for certain employees of the Correctional Service of Canada;

—for all major plans:

optional coverage is provided for leave without pay exceeding three months;

the Pension Benefits Division Act permits the division of pension benefits on marital breakdown; and

the Special Retirement Arrangements Act provides a mechanism to allow for the accrual of pensions in excess of the amounts payable under Income Tax Act rules for registered pension plans.

As at April 1, 1991, the basic pension accounts were combined with the portion of the respective Supplementary Retirement Benefits Account that relates to each plan. From that date, pension benefits have been fully funded as they were earned by employees. All future benefits, including all indexing payments will be charged to the appropriate pension accounts. The Government contributions to these accounts will be made monthly and at the levels which will be adequate to cover the cost of the benefits being earned. Any future actuarial deficits as determined in triennial valuation reports will be credited to the accounts in equal annual instalments over a period not to exceed 15 years with the first instalment to be credited in the fiscal year in which the actuarial valuation report is laid before Parliament.

ii. Pension plans

Employee pension plans

Basic pensions for the three major employee plans are generally based on the best six consecutive years' average earnings and are accrued at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pensions are indexed annually (on January 1) to the cost of living.

Employee contributions for these benefits are 7 1/2 percent of pay, less contributions to the Canada or Quebec Pension Plan. Employer contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 1991-92, the employer contribution rates averaged about 1.0, 2.1 and 1.8 times the current year's employee contribution for the plans of the PSSA, the CFSA and the RCMPSA, respectively.

The Public Service Superannuation Act also covers the employees of certain Crown corporations, agencies and other institutions. Pension obligations for Crown corporations covered by the Public Service Superannuation Act are limited to matching their employees' contribution; any actuarial deficiency is borne by the Government.

Contributions are credited to the superannuation accounts. The accounts earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 11 percent for both 1991 and 1992.

Members of Parliament retiring allowances

Members of Parliament are eligible to receive a basic retiring allowance upon termination of membership after having contributed to the plan for at least six years. The basic allowance is based on the best six year average sessional indemnity and is accrued at a rate of 5 percent and 3 percent of these average indemnity for members of the House of Commons and for Senators, respectively. Basic allowances are indexed annually (on January 1) to the cost of living.

Members contributions for these benefits are 11 percent for members of the House of Commons and 7 percent for Senators. The Government contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The contribution rates expressed as a multiple of members contributions are as follows:

	1992
Members of Parliament	
House of Commons	
Retiring allowances prior to January 1992	1.00
Retirement allowances January 1, 1992	2.43
Retirement compensation arrangements	7.68
The Senate	
Retiring allowances prior to January 1992	1.00
Retirement allowances January 1, 1992	1.48
Retirement compensation arrangements	2.63

Contributions are credited to the superannuation accounts. The accounts earn interest at a rate of 2 1/2 percent per quarter.

iii. Actuarial valuations

As required under the Public Pensions Reporting Act, actuarial valuations are performed triennially on the five major pension plans including the related indexing benefits, using the projected benefit method pro-rated on services as specified in their respective Acts.

The most recent actuarial valuation for each plan was prepared as follows:

Public Service Pension Plan—
December 31, 1989;

Canadian Forces Pension Plan—
December 31, 1990;

Royal Canadian Mounted Police Pension Plan—
December 31, 1989;

Pension Plan for Federally Appointed Judges—
December 31, 1988;

Members of Parliament Retiring Allowances—
December 31, 1988.

As at March 31, 1992, the actuarial report for the Canadian Forces Pension Plan was not tabled before Parliament.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be divided into equal instalments and credited to the appropriate account over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. In the current year, two actuarial deficits were credited to the appropriate accounts as the new legislation came into force. These actuarial deficits were credited to the Public Service Superannuation Account and the Member of Parliament Retiring Allowances Account and charged to expenditure.

Table 7.4 presents a summary of the balances and transactions for the superannuation accounts. Receipts and other credits for the superannuation accounts consist of contributions from employees, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments for basic pension accounts and interest. Payments and other charges for the superannuation accounts consist of annuities payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, and transfers to other plans. Adjustments to the supplementary allowance account result from actuarial valuations performed for accounting purposes.

Table 7.5 presents a summary of transactions in the superannuation accounts that resulted in charges to budgetary expenditure.

TABLE 7.4
SUPERANNUATION ACCOUNTS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Public Service Superannuation Account, Table 7.6	37,566,271,329			
Transfer from the Supplementary Retirement Benefits Account	4,394,842,208			
	41,961,113,537	*6,631,341,416*	*2,278,226,371*	*46,314,228,582*
Canadian Forces Superannuation Account, Table 7.7	23,859,990,505			
Transfer from the Supplementary Retirement Benefits Account	1,207,161,495			
	25,067,152,000	*3,318,566,937*	*1,141,032,910*	*27,244,686,027*
Royal Canadian Mounted Police Superannuation Account, Table 7.8	4,018,387,922			
Transfer from the Supplementary Retirement Benefits Account	327,767,808			
	4,346,155,730	*643,230,153*	*98,416,120*	*4,890,969,763*
Members of Parliament Retiring Allowances Account,[1] Table 7.9	*31,361,092*	*175,663,154*	*7,194,610*	*199,829,636*
Members of Parliament Retirement Compensation Arrangements Account, Table 7.10		*3,195,103*	*10,050*	*3,185,053*
Supplementary Retirement Benefits Account, Table 7.11	5,962,479,640			
Transfer to superannuation accounts	5,929,771,511			
	32,708,129	*5,421,586*	*10,116,194*	*28,013,521*
	71,438,490,488	10,777,418,349	3,534,996,255	78,680,912,582
Allowance for the actuarial liability for employee pensions	3,400,000,000		1,350,000,000	2,050,000,000
Total	74,838,490,488	10,777,418,349	4,884,996,255	80,730,912,582

[1] **This account was previously reported in Table 7.16.**

TABLE 7.5
SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1991-92					
	Government contributions	Actuarial liability adjustment	Statutory payments under Supplementary Retirement Benefits Act	Interest	Total	1990-91
Public Service Superannuation Account	621	506		4,593	5,720	4,825
Canadian Forces Superannuation Account	401			2,726	3,127	3,071
Royal Canadian Mounted Police Superannuation Account	105		21	478	604	518
Members of Parliament Retiring Allowances Account	2	158	2	3	165	7
Members of Parliament Retirement Compensation Arrangements Account	3				3	
Supplementary Retirement Benefits Account	1			2	3	749
	1,133	664	23	7,802	9,622	9,170
Decrease in the allowance for the actuarial liability for employee pensions					1,350	1,900
Total					8,272	7,270

7.8 SPECIFIED PURPOSE ACCOUNTS

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

Amendments to the Public Service Superannuation Act which became effective as at April 1, 1991, required an actuarial liability adjustment of $506 million.

TABLE 7.6
PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1991-92	1990-91
	$	$
Opening balance	37,566,271,329	33,919,556,864
Transfer from the Supplementary Retirement Benefits Account[1]	4,394,842,208	
Revised opening balance	41,961,113,537	33,919,556,864
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	558,507,834	482,853,070
Retired employees	32,014,676	28,332,337
Public Service corporation employees	153,576,338	127,140,167
Matching contributions—		
Government	620,625,319	478,501,926
Public Service corporations	151,564,678	124,565,026
Transfers from other pension funds	15,602,473	15,231,662
Interest	4,593,450,098	3,744,681,355
Actuarial liability adjustment	506,000,000	
	6,631,341,416	5,001,305,543
	48,592,454,953	38,920,862,407
PAYMENTS AND OTHER CHARGES—		
Annuities	2,148,832,993	1,233,910,558
Cash termination allowances	508,958	386,639
Minimum benefits	15,153,376	13,196,036
Returns of contributions—		
Government employees	61,694,672	52,584,358
Public Service corporation employees	29,689,752	32,593,486
Transfers to other pension funds	22,346,620	21,920,001
	2,278,226,371	1,354,591,078
Closing balance	46,314,228,582	37,566,271,329

(1) An Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act authorized this transfer effective April 1, 1991.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

No actuarial liability adjustment was made in either 1990-91 or 1991-92 as a result of actuarial reviews.

TABLE 7.7
CANADIAN FORCES SUPERANNUATION ACCOUNT

	1991-92	1990-91
	$	$
Opening balance	23,859,990,505	21,656,256,999
Transfer from the Supplementary Retirement Benefits Account[1]	1,207,161,495	
Revised opening balance	25,067,152,000	21,656,256,999
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	188,005,055	161,015,164
Contributions by the Government	400,946,458	287,851,472
Interest	2,725,806,050	2,369,641,589
Other	3,809,374	4,058,511
	3,318,566,937	2,822,566,736
	28,385,718,937	24,478,823,735
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,113,037,251	586,339,471
Cash termination allowances and returns of contributions	26,444,132	30,812,006
Transfers to Public Service Superannuation Account (Treasury Board)	1,551,527	1,698,888
Other		−17,135
	1,141,032,910	618,833,230
Closing balance	27,244,686,027	23,859,990,505

(1) An Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act authorized this transfer effective April 1, 1991.

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

No actuarial liability adjustment was made in either 1990-91 or 1991-92 as a result of actuarial reviews.

TABLE 7.8
ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1991-92	1990-91
	$	$
Opening balance	4,018,387,922	3,556,253,747
Transfer from the Supplementary Retirement Benefits Account[1]	327,767,808	
Revised opening balance	4,346,155,730	3,556,253,747
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	59,668,934	46,609,359
Tranfers from other pensions funds	580,035	411,959
Contributions by the Government	105,447,126	92,659,045
Interest	477,534,058	393,039,887
	643,230,153	532,720,250
	4,989,385,883	4,088,973,997
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	96,293,899	68,252,318
Return of contributions payments	1,768,773	1,929,701
Cash termination allowance payments, returns of contributions and gratuities	15,804	27,830
Refunds of contributions		20,213
Transfers to other pension funds	103,242	91,765
Interest on returns of contributions	234,402	264,248
	98,416,120	70,586,075
Closing balance	4,890,969,763	4,018,387,922

[1] An Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act authorized this transfer effective April 1, 1991.

Members of Parliament Retiring Allowances Account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or the House of Commons. Benefits are also available to surviving spouse and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Amendments to the Members of Parliament Retiring Allowances Act which became effective as at January 1, 1992 required an actuarial liability adjustment of $158 million. This amount which was recorded in prior years as an expenditure in the audited financial statements of the Government of Canada represents an accounting transfer to the Members of Parliament Retiring Allowances Account to reflect the liability for benefits accrued to December 31, 1991.

TABLE 7.9
MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1991-92	1990-91
	$	$
Opening balance	31,361,092	30,217,345
RECEIPTS AND OTHER CREDITS—		
Transfer from the Supplementary Retirement Benefits Account[1]	9,941,788	
Members' contributions—		
Current	1,932,606	2,157,118
Arrears of principal, interest and mortality insurance	127,652	147,962
Government contributions—		
Current	2,220,659	2,175,581
Interest	3,440,449	3,059,384
Actuarial liability adjustment	158,000,000	
	175,663,154	7,540,045
	207,024,246	37,757,390
PAYMENTS AND OTHER CHARGES—		
Annual allowances	7,187,271	6,368,934
Withdrawal allowances	7,339	26,480
Interest on withdrawals		884
	7,194,610	6,396,298
Closing balance	199,829,636	31,361,092

[1] An Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act authorized this transfer effective January 1, 1992.

Members of Parliament Retirement Compensation Arrangements Account

On September 29, 1992, an Act which amended several pension acts including the Members of Parliament Retiring Allowances Act received Royal Assent.

Pursuant to this legislation, an account was established as at January 1, 1992 to provide for benefits in respect of pension credits accrued by members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to surviving spouse and dependent children of members.

TABLE 7.10
MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	1991-92
	$
RECEIPTS AND OTHER CREDITS—	
Members' contributions	396,201
Government contributions	2,798,902
	3,195,103
PAYMENTS AND OTHER CHARGES—	
Benefits	10,050
Closing balance	3,185,053

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for pension benefits increases resulting from changes in the Consumer Price Index.

As at April 1, 1991, the balances in the Supplementary Retirement Benefits Account for the Public Service, the Canadian Forces and the Royal Canadian Mounted Police were transferred to their respective superannuation account. The balance of the Supplementary Retirement Benefits Account for Members of Parliament was transferred to the Members of Parliament Retiring Allowances Account as at January 1, 1992. The authority for these transfers was provided by an Act to amend certain Acts in relation to pensions which received Royal Assent on September 29, 1992.

The Account will continue to provide for the payments of increased pension benefits resulting from indexation for pensions of life senators, federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 7.11

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others[1]		Total	
	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91
Opening balance	4,394,843	3,825,090	1,207,161	1,031,386	331,654	284,511	9,029	8,152	19,793	16,034	5,962,480	5,165,173
Transfer to superannuation accounts[2]	4,394,843		1,207,161		327,768						5,929,772	
Revised opening balance		3,825,090		1,031,386	3,886	284,511	9,029	8,152	19,793	16,034	32,708	5,165,173
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations		25,858										25,858
Government		96,425		32,316		8,978	232	277	1,062	940	1,294	138,936
Matching contributions—												
Public Service corporations		26,052										26,052
Government		96,303		32,153		8,979	217	272	1,062	941	1,279	138,648
Interest		437,870		136,992	340	32,833	644	817	1,865	1,906	2,849	610,418
Transfers from other pension funds		356		60		77						493
		682,864		201,521	340	50,867	1,093	1,366	3,989	3,787	5,422	940,405
		4,507,954		1,232,907	4,226	335,378	10,122	9,518	23,782	19,821	38,130	6,105,578
PAYMENTS AND OTHER CHARGES—												
Annuities		93,540		20,478	17	3,295	100	478	41	28	158	117,819
Cash termination allowances		44										44
Minimum benefits		830										830
Returns of contributions—												
Public Service corporations		6,274										6,274
Government		9,857		5,036		414	16	11			16	15,318
Transfers to other pension funds		2,566		232		15						2,813
Transfer to superannuation accounts[3]							9,942				9,942	
		113,111		25,746	17	3,724	10,058	489	41	28	10,116	143,098
Closing balance		4,394,843		1,207,161	4,209	331,654	64	9,029	23,741	19,793	28,014	5,962,480

[1] Includes all Federally Appointed Judges, lieutenant governors and diplomatic services.

[2] An Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act authorized this transfer effective April 1, 1991.

[3] An Act to amend certain Acts in relation to pensions and to enact the Special Retirement Arrangements Act and the Pension Benefits Division Act authorized this transfer effective January 1, 1992.

Allowance for the Actuarial Liability for Employee Pensions

This account records the allowance for the actuarial present value of unfunded benefits in respect of benefits earned or in pay, as well as for the unfunded pension liability of the Federally Appointed Judges Pension Plan and the Members of Parliament Retiring Allowances as at March 31, 1992.

As a result of the annual actuarial valuation for accounting purposes, adjustments were required to the allowance to reflect:

— a reduction of $664 million which recognizes the actuarial deficit adjustments made directly to the pension accounts which were previously included in the allowance, and

— a reduction of $686 million ($533 million in 1991) for the amortization of estimation adjustments due to changes in actuarial assumptions leaving $8,218 million ($6,100 million in 1991) to be amortized in future years.

The amortization period is based on the expected average remaining service life (EARSL) of the related employee group and are as follows:

Pension Plan	EARSL Years 1992	 1991
Public Service	13	13
Canadian Forces	12	13
Royal Canadian Mounted Police	14	14
Judges	13	12
Members of Parliament	7	8

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

During the year, debts totalling $3,868 related to overpayments were written off pursuant to Employment and Immigration Vote 6c, Appropriation Act No. 4, 1991-92.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 7.12 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS

	April 1/1991 $	Receipts and other credits $	Payments and other charges $	March 31/1992 $
Deposit accounts—				
Agriculture—				
Canadian Dairy Commission account	23,179,413	672,442,625	675,308,667	20,313,371
Guarantee deposits—Canada Agricultural Products Standards Act	128	800		928
	23,179,541	*672,443,425*	*675,308,667*	*20,314,299*
Communications—				
Canadian Museum of Civilization—Deposit account(1)	1,492,475	705,027	342,858	1,854,644
Canadian Museum of Nature—Deposit account(1)	722,895	712,891	154,142	1,281,644
National Gallery of Canada—Deposit account(1)	2,906,590	415,586	377,696	2,944,480
Less: securities held in trust(1)	1,000			1,000
	2,905,590	*415,586*	*377,696*	*2,943,480*
Purchase of works of art for the collections		5,847,741	5,430,738	417,003
National Museum of Science and Technology—Deposit account(1)	350,556	288,984	18,680	620,860
Less: securities held in trust(1)	1,000			1,000
	349,556	*288,984*	*18,680*	*619,860*
	5,470,516	*7,970,229*	*6,324,114*	*7,116,631*

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Employment and Immigration—				
General security deposits	50,000		38,224	11,776
Immigration guarantee fund	8,549,295	5,166,644	3,566,153	10,149,786
Less: securities held in trust	50,000			50,000
	8,499,295	*5,166,644*	*3,566,153*	*10,099,786*
	8,549,295	*5,166,644*	*3,604,377*	*10,111,562*
Energy, Mines and Resources—				
Guarantee deposits—Oil and gas	17,839,135	36,049,470	20,291,328	33,597,277
Less: securities held in trust	9,890,344	20,062,877	28,962,042	18,789,509
	7,948,791	*56,112,347*	*49,253,370*	*14,807,768*
External Affairs—				
Fairs and missions	289,989	616,532	631,877	274,644
Finance—				
Canada Development Investment Corporation—				
Canadair Limited	5,500,000	25,000,000	15,000,000	15,500,000
Crown corporations' surplus moneys—				
St Lawrence Seaway Authority, The	13,000,000			13,000,000
	18,500,000	*25,000,000*	*15,000,000*	*28,500,000*
Indian Affairs and Northern Development—				
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	1,370,540		289,000	1,081,540
Guarantee deposits	4,519,494	1,452,517	1,102,832	4,869,179
Less: securities held in trust	4,058,754	637,762	1,035,733	4,456,725
	460,740	*2,090,279*	*2,138,565*	*412,454*
Guarantee deposits—Oil and gas		15,837,509	185,092	15,652,417
Less: securities held in trust		185,092	15,610,864	15,425,772
		16,022,601	*15,795,956*	*226,645*
Guarantee deposits—Reserve resources	545,936	38,845	6,000	578,781
Indian contributions to the subsidy housing program	19,959		19,959	
	2,397,175	*18,151,725*	*18,249,480*	*2,299,420*
Industry, Science and Technology—				
Canada Post Corporation account	-45,422,175	1,904,580,880	1,913,872,185	-54,713,480
Justice—				
Supreme Court of Canada—				
Security for costs	199,947	34,498	10,919	223,526
National Revenue—				
Customs and Excise—				
Guarantee deposits	5,999,157	3,377,790	2,094,486	7,282,461
Less: securities held in trust	5,336,800	2,022,000	984,500	4,299,300
	662,357	*5,399,790*	*3,078,986*	*2,983,161*
Temporary deposits received from importers	903,930		1,252	902,678
Less: deposits in special bank accounts	903,930	1,252		902,678
		1,252	*1,252*	
	662,357	*5,401,042*	*3,080,238*	*2,983,161*
Public Works—				
Harbourfront capital account(1)	16,989	133,992		150,981
Supply and Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	9,533,565	5,052,587	2,264,000	12,322,152
Less: securities held in trust	9,533,565	2,143,000	4,931,587	12,322,152
		7,195,587	*7,195,587*	
Cash	19,540,910	14,026,956	15,704,297	17,863,569
Certified cheques	3,211,318	351,260	1,731,583	1,830,995
Less: securities held in trust	3,211,318	1,692,003	311,680	1,830,995
		2,043,263	*2,043,263*	
	19,540,910	*23,265,806*	*24,943,147*	*17,863,569*
Total	41,333,335	2,718,877,120	2,710,278,374	49,932,081
Less: consolidation adjustment(1)	5,487,505		1,780,106	7,267,611
Total deposit accounts	35,845,830	2,718,877,120	2,712,058,480	42,664,470

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Trust accounts—				
Finance—				
Halifax 1917 explosion pension account	700,560	49,133	119,642	630,051
Less: securities held in trust	100,000			100,000
	600,560	*49,133*	*119,642*	*530,051*
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 7.13	756,503,519	50,650,666	53,824,762	753,329,423
Revenue accounts, Table 7.14	103,103,939	104,651,131	111,851,480	95,903,590
	859,607,458	*155,301,797*	*165,676,242*	*849,233,013*
Indian estate accounts	19,407,236	7,049,074	7,463,407	18,992,903
Less: securities held in trust	1,813			1,813
	19,405,423	*7,049,074*	*7,463,407*	*18,991,090*
Indian savings accounts	162,100,989	17,543,091	15,106,254	164,537,826
	1,041,113,870	*179,893,962*	*188,245,903*	*1,032,761,929*
National Defence—				
Estates—Armed services	782,546	1,801,534	2,323,622	260,458
Solicitor General—				
Canadian Security Intelligence Service—				
Meritorious graduate awards	16,875	1,277		18,152
Scholastic awards	19,008	1,409	2,000	18,417
Correctional Service—				
Inmates' trust fund	5,381,127	23,234,480	22,832,358	5,783,249
Royal Canadian Mounted Police—				
Benefit fund	2,493,668	226,836	222,500	2,498,004
	7,910,678	*23,464,002*	*23,056,858*	*8,317,822*
Transport—				
Canadian National (West Indies) Steamships Ltd(1)	95,000		95,000	
Veterans Affairs—				
Administered trust accounts	26,288,586	7,604,597	17,803,545	16,089,638
Estates fund	688,946	1,898,652	1,677,263	910,335
Less: securities held in trust	40	20		20
	688,906	*1,898,672*	*1,677,263*	*910,315*
Veterans administration and welfare trust fund	1,048,727	1,183,092	1,041,706	1,190,113
Less: securities held in trust	53,930	51,930		2,000
	994,797	*1,235,022*	*1,041,706*	*1,188,113*
	27,972,289	*10,738,291*	*20,522,514*	*18,188,066*
Total	1,078,474,943	215,946,922	234,363,539	1,060,058,326
Less: consolidation adjustment(1)	95,000	95,000		
Total trust accounts	1,078,379,943	216,041,922	234,363,539	1,060,058,326
Total deposit and trust accounts	1,114,225,773	2,934,919,042	2,946,422,019	1,102,722,796

(1) Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established by Section 15 of the Canadian Dairy Commission Act, to record the Government's liability to the Commission.

Guarantee deposits—Canada Agricultural Products Standards Act

This account was established to record bonds deposited as guarantees required by the Canada Agricultural Products Standards Act and the Licensing and Arbitration Regulations.

Deposit account—Canadian Museum of Civilization

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the Canadian Museum of Civilization by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 9(1)(l) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation.

During the year, interest was credited to the account and charged to interest on public debt.

Deposit account—Canadian Museum of Nature

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the Canadian Museum of Nature by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 12(s) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation.

During the year, interest was credited to the account and charged to interest on public debt.

Deposit account—National Gallery of Canada

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the National Gallery of Canada by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 6(1)(l) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $1,000 consisting of a Government of Canada marketable bond bequeathed by the late Hugh de T Glazebrook.

During the year, interest was credited to the account and charged to interest on public debt.

Purchase of works of art for the collections

This account was established pursuant to Section 21 of the Financial Administration Act to record funds for the purchase of works of art for the collections. These funds provide the means to acquire, when opportunities arise, historically important, unique and high quality works that strenghthen the collections.

Deposit account—National Museum of Science and Technology

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received by the National Museum of Science and Technology by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with Section 15(1)(m) of the Museums Act. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $1,000 consisting of a Government of Canada marketable bond given by the late J. Dalzell McKee.

During the year, interest was credited to the account and charged to interest on public debt.

General security deposits

This account was established pursuant to Section 21 of the Financial Administration Act, to receive general security deposits from transportation companies in accordance with section 92(1) of the Immigration Act.

Immigration guarantee fund

This account was established by Sections 18, 23, 92 and 103 of the Immigration Act, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Guarantee deposits—Oil and gas—Energy, Mines and Resources

This account was established pursuant to Section 21 of the Financial Administration Act, to record securities in the form of cash, promissory notes, letters of credit and letters of guarantee which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with Section 74 of the Canada Petroleum Resources Act. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Fairs and missions

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Canadair Limited—Canada Development Investment Corporation

This account was established pursuant to Section 129(1) of the Financial Administration Act. This special purpose money is to be used to meet costs incurred on the sale of Canadair and demand for payment by Bombardier pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of Canadair.

Crown corporations' surplus moneys

These accounts were established pursuant to Section 129(1) of the Financial Administration Act, to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established pursuant to Section 21 of the Financial Administration Act, to record cash and securities deposited as guarantees for oil, mineral and timber rights and licences, pursuant to Section 8 of the Arctic Waters Pollution Prevention Act, Section 13(3) of the Northern Inland Waters Act and various regulations under the Territorial Lands Act. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established pursuant to Section 21 of the Financial Administration Act, to record securities in the form of cash, promissory notes, letters of credit and letters of guarantee which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with Section 74 of the Canada Petroleum Resources Act. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established pursuant to Section 21 of the Financial Administration Act, to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under Section 57 of the Indian Act.

Indian contributions to the subsidy housing program

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by Indians, to ensure compliance with terms and conditions of the subsidy housing program.

During the year, this account was closed.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Part II of Schedule III of the Financial Administration Act.

This account records the Government's liability to the Corporation. The debit balance as at March 31, 1992 is caused by the employee/employer deductions associated with the last pay of March 1992 of the Canada Post Corporation. These deductions are transferred out in early April and accordingly, funds to cover these deductions are received from Canada Post Corporation and credited to the account at this time.

During the year, interest was credited to the account and charged to interest on public debt.

Security for costs

This account was established pursuant to Section 21 of the Financial Administration Act, to record security to the value of $500 deposited by the Appellant with the Registrar of the Supreme Court of Canada in accordance with Section 60(1)(b) of the Supreme Court Act. As per Section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Customs and Excise

This account was established pursuant to Section 21 of the Financial Administration Act, to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the Customs Act and the Excise Tax Act.

Temporary deposits received from importers

This account was established pursuant to Section 21 of the Financial Administration Act, to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

Harbourfront capital account

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from and held for Harbourfront Corporation regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

During the year, interest was credited to the account and charged to interest on public debt.

Contractors' security deposits

This account was established pursuant to Section 21 of the Financial Administration Act, to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

During the year, interest was credited to the account and charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established by Section 5(1) of the Halifax Relief Commission Pension Continuation Act, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

During the year, interest was credited to the account and charged to interest on public debt.

Indian band funds

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys belonging to Indian bands throughout Canada pursuant to Sections 61 to 69 of the Indian Act.

During the year, interest was credited to the account and charged to interest on public debt.

TABLE 7.13

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	1991-92	1990-91
	$	$
Opening balance	756,503,519	751,732,598
RECEIPTS AND OTHER CREDITS—		
Oil royalties	12,620,153	21,472,158
Gas royalties	30,982,796	36,056,278
British Columbia agreement	238,407	269,822
Land and other claim settlements	1,434,189	2,134,295
Sundries	5,375,121	4,414,222
	50,650,666	64,346,775
	807,154,185	816,079,373
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	6,142,506	11,085,431
Transfer pursuant to Section 64 of the Indian Act	46,255,894	47,731,456
Sundries	1,426,362	758,967
	53,824,762	59,575,854
Closing balance	753,329,423	756,503,519

TABLE 7.14

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1991-92	1990-91
	$	$
Opening balance	103,103,939	103,628,266
RECEIPTS AND OTHER CREDITS—		
Government interest	79,234,909	87,108,132
Land and other claim settlements	12,624,500	2,769,579
Sundries	12,791,722	15,557,101
	104,651,131	105,434,812
	207,755,070	209,063,078
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	11,234,888	6,648,467
Transfer pursuant to Section 69 of the Indian Act	96,557,446	93,516,984
Sundries	4,059,146	5,793,688
	111,851,480	105,959,139
Closing balance	95,903,590	103,103,939

Indian estate accounts

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians pursuant to Sections 42 to 51 of the Indian Act.

During the year, interest was credited to the accounts and charged to interest on public debt.

In 1991-92, debts totalling $2,083 related to overpayments were written off pursuant to Indian Affairs and Northern Development Vote 8c, Appropriation Act No. 4, 1991-92.

Indian savings accounts

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record the savings accounts maintained for individual Indians pursuant to Section 52 of the Indian Act.

During the year, interest was credited to the accounts and charged to interest on public debt.

In 1991-92, debts totalling $6,770 related to overpayments were written off pursuant to Indian Affairs and Northern Development Vote 8c, Appropriation Act No. 4, 1991-92.

Estates—Armed services

This account was established pursuant to Section 21 of the Financial Administration Act, to record the service estates of deceased members of the Canadian Forces pursuant to Section 42 of the National Defence Act. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Meritorious graduate awards

This account was established pursuant to Section 21 of the Financial Administration Act, to record a donation of $11,000 to be used for the presentation of meritorious awards to graduating employees.

During the year, interest was credited to the account and charged to interest on public debt.

Scholastic awards

This account was established pursuant to Section 21 of the Financial Administration Act, to record a donation of $15,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

During the year, interest was credited to the account and charged to interest on public debt.

Inmates' trust fund

Pursuant to Section 32 of the Penitentiary Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

During the year, interest was credited to the account and charged to interest on public debt.

Benefit fund

This account was established by Section 23 of the Royal Canadian Mounted Police Act, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

During the year, interest was credited to the account and charged to interest on public debt.

Canadian National (West Indies) Steamships Ltd

This account was established pursuant to Section 129(1) of the Financial Administration Act, to record a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation.

During 1985-86, the Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act.

During the year, the deposit was received and the account was closed.

Administered trust accounts

Pursuant to Section 41 of the Pension Act and Section 15 of the War Veterans Allowance Act, these accounts are under the jurisdiction of the Canadian Pension Commission and the Department. Moneys held in these accounts include: *(a)* pensions placed under the administration of the Canadian Pension Commission; *(b)* war veterans and civilian war allowances and assistance fund payments placed under the administration of the Department of Veterans Affairs; and, *(c)* benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated the inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

During the year, interest was credited to the accounts and charged to interest on public debt.

Estates fund

This account was established pursuant to Section 21 of the Financial Administration Act, to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with Sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Payments to Estates Regulations.

During the year, interest was credited to the account and charged to interest on public debt.

Veterans administration and welfare trust fund

This account was established pursuant to Section 21 of the Financial Administration Act, to record the following moneys : *(a)* donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with Section 9 of the Guardianship of Veterans' Property Regulations; and, *(b)* donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependents in distressed circumstances.

During the year, interest was credited to the account and charged to interest on public debt.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and, with provinces and territories (Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Table 7.15 presents a summary of the balances and transactions in the provincial tax collection agreements account.

TABLE 7.15

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Corporation income taxes collected by National Revenue—				
Taxation	17,897,133,730	1,201,891,880	16,544,986,026	2,554,039,584
Less: payments to provinces and territories—				
Newfoundland	811,865,105	750,877,105	49,105,526	110,093,526
Prince Edward Island	149,480,803	135,384,803	16,214,424	30,310,424
Nova Scotia	1,343,326,439	1,228,169,439	49,829,725	164,986,725
New Brunswick	1,108,410,006	1,009,695,005	91,613,524	190,328,525
Manitoba	2,295,673,410	2,128,024,410	118,396,997	286,045,997
Saskatchewan	1,876,637,765	1,763,347,765	75,397,229	188,687,229
Alberta	2,520,988,180	2,522,224,871		-1,236,691
British Columbia	7,292,288,511	6,745,457,511	574,563,072	1,121,394,072
Yukon Territory	36,521,002	24,614,002	7,019,767	18,926,767
Northwest Territories	121,962,805	118,543,806	45,021,011	48,440,010
Total payments	17,557,154,026	16,426,338,717	1,027,161,275	2,157,976,584
Collections of corporation income tax on hand	339,979,704	17,628,230,597	17,572,147,301	396,063,000
Personal income taxes collected by National Revenue—				
Taxation	210,454,663,778	27,000,604,588	182,290,130,807	55,165,137,559
Less: payments to provinces and territories—				
Newfoundland	4,142,262,830	3,634,390,830	468,779,245	976,651,245
Prince Edward Island	859,320,828	741,024,828	107,449,328	225,745,328
Nova Scotia	7,988,173,081	6,940,838,081	950,725,555	1,998,060,555
New Brunswick	5,928,428,576	5,170,929,576	680,119,834	1,437,618,834
Ontario	113,707,031,281	96,943,916,281	14,078,688,344	30,841,803,344
Manitoba	9,587,989,559	8,415,516,559	1,283,547,527	2,456,020,527
Saskatchewan	9,679,442,612	8,552,230,612	1,050,493,693	2,177,705,693
Alberta	24,086,545,804	20,965,892,804	3,091,313,060	6,211,966,060
British Columbia	33,563,863,073	29,171,015,073	4,312,059,890	8,704,907,890
Yukon Territory	212,921,700	182,552,700	28,693,582	59,062,582
Northwest Territories	453,554,467	387,923,467	62,369,193	128,000,193
Total payments	210,209,533,811	181,106,230,811	26,114,239,251	55,217,542,251
Collections of personal income tax on hand	245,129,967	208,106,835,399	208,404,370,058	-52,404,692
Total	585,109,671	225,735,065,996	225,976,517,359	343,658,308

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts.

Table 7.16 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—Civil service insurance fund	11,124,511	493,020	700,697	10,916,834
National Defence—				
Regular forces death benefit account, Table 7.17	122,528,870	25,453,848	10,161,661	137,821,057
Treasury Board—				
Public Service death benefit account, Table 7.18	718,272,176	150,202,803	37,832,982	830,641,997
Veterans Affairs—				
Returned soldiers' insurance fund	547,554	11,968	76,618	482,904
Veterans insurance fund	19,446,969	601,764	1,379,884	18,668,849
	19,994,523	*613,732*	*1,456,502*	*19,151,753*
Total insurance and death benefit accounts	871,920,080	176,763,403	50,151,842	998,531,641
Pension accounts—				
Employment and Immigration—				
Annuities agents' pension account	12,869	9,124	14,053	7,940
Parliament—				
Members of Parliament retiring allowances account(1)				
Solicitor General—				
Royal Canadian Mounted Police—Dependants' pension fund	20,242,335	1,628,620	937,640	20,933,315
Treasury Board—				
Locally-engaged contributory pension account	28,027	122,558	150,585	
Retirement fund	5,303			5,303
	33,330	*122,558*	*150,585*	*5,303*
Total pension accounts	20,288,534	1,760,302	1,102,278	20,946,558
Other accounts—				
Agriculture—				
Agriculture development workshops	35,481	578,157	440,230	173,408
Canada/British Columbia Agri-Food development projects		176,506	128,048	48,458
Canada/Manitoba Agri-Food development projects	12,742	18,000	26,408	4,334
Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification		2,096,058	1,860,488	235,570
Canada/Saskatchewan agricultural community water infrastructure	10,538	21,126	25,141	6,523
Net Income Stabilization Account		409,102,789	272,279,799	136,822,990
Shared-cost agreements—Research	1,060,295	4,394,164	3,776,091	1,678,368
	1,119,056	*416,386,800*	*278,536,205*	*138,969,651*
Communications—				
Shared-cost agreements—Conferences and training		179,214	174,423	4,791
Shared-cost/joint project agreements		338,567	138,035	200,532
Canadian Film Development Corporation—Advance account(2)	7,841,668	27,181,545	27,440,693	7,582,520
	7,841,668	*27,699,326*	*27,753,151*	*7,787,843*

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Consumer and Corporate Affairs—				
Income from Patent Cooperation Treaty	907	1,697,241	1,654,545	43,603
Income from securities in trust—Bankruptcy Act	79,585	2,814		82,399
Securities in trust—Bankruptcy Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Unclaimed dividends and undistributed assets—				
Bankruptcy Act	2,734,612	1,497,451	2,647,621	1,584,442
Canada Business Corporations Act	197,014	426,469	395,253	228,230
Winding-up Act	692,157		3,622	688,535
	3,704,275	*3,623,975*	*4,701,041*	*2,627,209*
Employment and Immigration—				
Canada-Quebec Accord relating to immigration and temporary admission of aliens		21,079,665	20,669,939	409,726
Canadian jobs strategy program	21,874	18,461	19,363	20,972
Summer employment—Experience development program		250,000	242,681	7,319
	21,874	*21,348,126*	*20,931,983*	*438,017*
Energy, Mines and Resources—				
Atomic Energy of Canada Limited regional seismic monitoring station		127,076	99,818	27,258
Continental geoscience division—Ontario Hydro	49,925	157,368	122,073	85,220
International Energy Agency—Implementing agreement	57,102	224,347	113,257	168,192
Market development incentive payments—Alberta	25,427,368		1,993,052	23,434,316
Meanook Observatory	309	4,089	3,854	544
NYSERDA—Diesel technology Research and Development	79,244		254	78,990
Ocean Drilling Program—Australia		1,053,068	1,052,518	550
Ontario Hydro—Multi-detector electro-optical imaging sensor	55,000		51,982	3,018
Shared-cost agreements—Research	11,691	400,000	352,499	59,192
Shared-cost projects	15,908	806,066	658,579	163,395
	25,696,547	*2,772,014*	*4,447,886*	*24,020,675*
Environment—				
Forks sculpture contest account	34,018		27,750	6,268
Mackenzie King trust account	270,275	7,263	7,263	270,275
Miscellaneous projects deposits	3,061,763	6,451,205	6,221,746	3,291,222
Public participation funding program		17,411		17,411
	3,366,056	*6,475,879*	*6,256,759*	*3,585,176*
External Affairs—				
Canada Foundation account	257,880	60,136	34,759	283,257
Less: securities held in trust	248,628	146,488	177,574	279,714
deposits in a special bank account	9,252	199,792	194,083	3,543
		406,416	*406,416*	
Cost recoverable technical assistance program	61,202	5,824	23,501	43,525
Paris air show	453,050	161,682	614,732	
Canadian International Development Agency—Guarantee deposits	74,025			74,025
	588,277	*573,922*	*1,044,649*	*117,550*
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	176,141	13,149	6,331	182,959
War claims fund—World War II	4,151	29		4,180
	2,858,063	*13,178*	*6,331*	*2,864,910*
Fisheries and Oceans—				
Miscellaneous projects deposits	1,057,425	1,432,906	1,635,378	854,953
Forestry—				
Miscellaneous projects deposits	241,115	1,187,961	1,035,158	393,918

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Indian Affairs and Northern Development—				
Fines—Indian Act	331,556	53,400	4,807	380,149
Indian agencies revenue trust bank accounts	-57,241	3,883,199	3,592,678	233,280
Less: deposits in special bank accounts	-57,241	3,592,678	3,883,199	233,280
		7,475,877	*7,475,877*	
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	182,160			182,160
Indian moneys suspense account	11,296,307	12,062,189	13,850,709	9,507,787
Indian special accounts	1,183,128	279,356	119,951	1,342,533
1924 Ontario lands agreement	7,531,909	342,996		7,874,905
	20,525,060	*20,213,818*	*21,451,344*	*19,287,534*
Industry, Science and Technology—				
Miscellaneous shared-cost agreements	160,518	114,628	215,648	59,498
Canadian Space Agency—				
Federal/provincial agreements	75,000	184,761	204,946	54,815
Radarsat	5,481,310		5,000,000	481,310
Investment Canada—				
Oceans industries investment prospecting and strategic marketing		32,000	24,615	7,385
National Research Council of Canada—				
Special fund	9,699,288	23,509,802	19,248,877	13,960,213
Trust fund	2,798,199	4,587,420	1,694,587	5,691,032
Natural Sciences and Engineering Research Council—				
Trust fund	269,235	655,908	523,740	401,403
Statistics Canada—				
Advance payments	3,014,588	25,006,339	23,415,934	4,604,993
	21,498,138	*54,090,858*	*50,328,347*	*25,260,649*
Justice—				
Child support—Shared-cost project	54,427	123	25,585	28,965
Federal Court of Canada—				
Federal Court special account	10,227,907	9,592,471	12,023,498	7,796,880
	10,282,334	*9,592,594*	*12,049,083*	*7,825,845*
Labour—				
Fair wages suspense account	552	1,103	703	952
Labour standards suspense account	443,887	94,225	87,904	450,208
	444,439	*95,328*	*88,607*	*451,160*
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	-3,853,698	85,218,732	47,430,762	33,934,272
Other activities	-198,841	25,808,776	21,065,636	4,544,299
United States of America	-180,139	12,039,116	6,870,714	4,988,263
Federal Republic of Germany—				
German Army—Shilo, Manitoba	2,651,864	20,208,400	19,511,379	3,348,885
Other activities	7,469,347	29,767,877	33,077,270	4,159,954
Netherlands	4,680,618	20,377,713	18,898,028	6,160,303
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	-3,277,007	22,924,795	18,852,506	795,282
Non-government agencies	1,603,461	815,390	1,023,004	1,395,847
	8,895,605	*217,160,799*	*166,729,299*	*59,327,105*
National Health and Welfare—				
Canadian Sports Pool Corporation—Other outstanding liabilities	50,000			50,000
Housing an Aging Population		20,000		20,000
Miscellaneous federal/provincial projects	299,933	746,563	859,311	187,185
Safety evaluation of chemicals	4,904			4,904
World Health Organization	137,004	5,227	24,606	117,625
Medical Research Council—				
Dyskinesia and torticollis reseach	102,896	6,551	16,470	92,977
	594,737	*778,341*	*900,387*	*472,691*

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
Privy Council—				
Economic Council of Canada—				
Shared-cost agreements	24,997	215,000	24,997	215,000
Secretary of State—				
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	273,023	20,414	16,494	276,943
Trust fund	7,052	39,537	35,000	11,589
	280,075	*59,951*	*51,494*	*288,532*
Solicitor General—				
Royal Canadian Mounted Police—				
Seized assets	1,326,525	1,501,809	106,779	2,721,555
Supply and Services—				
Interest on bonds—Insurance companies		38,109,515	38,109,515	
Military purchases excess funds deposit	285,428,049	10,563,274		295,991,323
Less: securities held in trust	285,428,049		10,563,274	295,991,323
		10,563,274	*10,563,274*	
Petro-Canada Enterprises Inc—Shares	1,073,091		80,680	992,411
	1,073,091	*48,672,789*	*48,753,469*	*992,411*
Transport—				
Cartierville Airport account	3,459		3,459	
Veterans Affairs—				
Army benevolent fund	435,880	92,012	156,877	371,015
Total	111,878,696	833,987,386	646,992,683	298,873,399
Less: consolidation adjustment[2]	7,841,668	259,148		7,582,520
Total other accounts	104,037,028	834,246,534	646,992,683	291,290,879
Total other specified accounts	996,245,642	1,012,770,239	698,246,803	1,310,769,078

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[1] This account is now reported in Table 7.4.

[2] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Section 62(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums of $11,994 and, an amount of $481,026 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1991. Payments and other charges consisted of death benefits, $611,996; cash surrender value, $54,628; annuities, $34,067; and premium refunds, $5.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: *(a)* contributions by participants; *(b)* Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); *(c)* single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, *(d)* interest.

Payments and other charges consist of: *(a)* benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; *(b)* benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, *(c)* the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 7.17

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1991-92	1990-91
	$	$
Opening balance	122,528,870	108,956,106
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	10,008,863	9,785,515
Government's contribution	1,693,210	1,803,967
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of $500 without contribution	244,261	732,530
Interest	13,507,514	12,074,557
	25,453,848	24,396,569
	147,982,718	133,352,675
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	10,161,661	10,823,805
Closing balance	137,821,057	122,528,870

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: *(a)* contributions by employees; *(b)* contributions by the Government and Public Service corporations; and, *(c)* interest. Payments and other charges represent: *(a)* benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, *(b)* benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 7.18

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1991-92	1990-91
	$	$
Opening balance	718,272,176	616,370,474
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	60,672,906	59,284,904
Government—		
One-sixth of benefit payments—		
General	5,917,069	5,678,674
Single premium for $500	1,507,404	1,728,930
Public Service corporations	2,244,086	2,319,296
Interest	79,861,338	69,049,902
	150,202,803	138,061,706
	868,474,979	754,432,180
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	35,914,041	34,339,032
Life coverage of $500	1,907,158	1,744,300
Other death benefit payments	11,783	76,672
	37,832,982	36,160,004
Closing balance	830,641,997	718,272,176

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1991 of $11,968 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1991 of $502,473 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, Appropriation Act No. 1, 1961, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

During the year, interest was credited to the account and charged to interest on public debt.

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5% contribution from the pay of members of the Force (other than commissioned officers) who are subject to the Pension Continuation Act. There are no longer any active members amongst the contributors.

During the year, interest was credited to the account and charged to interest on public debt.

Locally-engaged contributory pension account

This account, which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally-employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with the subsequent payment of benefits.

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Agriculture development workshops

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from "Agence de coopération culturelle et technique" from Paris, France in accordance with an agreement dated June 15, 1990. These funds will be used to defray the training costs and living expenses of third world members during their stay at the Food Research and Development Centre in St-Hyacinthe, Quebec.

Canada/British Columbia Agri-Food development projects

This account was established pursuant to Section 21 of the Financial Administration Act to record advance payments from the Government of British Columbia for their share of costs incurred under the Accord on Soil and Water Conservation and Development. Various soil conservation projects will be carried out through producer conservation organizations. Money is paid out of the account as eligible billing costs are received.

Canada/Manitoba Agri-Food development projects

This account (formerly called Carman diversion project) was established pursuant to Section 21 of the Financial Administration Act, to record advance payments received from the government of Manitoba for their share of the costs incurred under various projects. The projects involve the construction of works for the enhancement of soil and water resource management. Money is paid out of the account as eligible billing costs are received.

Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification

This account was established pursuant to Section 21 of the Financial Administration Act to record advance payments received from the government of Manitoba and participating cities/towns for their share of the costs incurred under various projects. The projects involve making improvements to the water supply and waste treatment and disposal infrastructures of rural communities while preserving environmental quality. Money is paid out of the account as eligible billing costs are received.

Canada/Saskatchewan agricultural community water infrastructure

This account was established pursuant to the 1984 Canada-Saskatchewan Subsidiary Agreement on Agricultural Community Water Infrastructure, to record deposits from the Province of Saskatchewan whenever a city or town is able to finance part of the water supply or water disposal facilities and separate construction is not possible. Money is paid out of the account as eligible billing costs are received.

Net Income Stabilization Account

This account was established by Section 15 of the Farm Income Protection Act to record funds received from producers and federal and provincial governments and includes: *(a)* individual contributions up to 2% of eligible net sales (maximum $250,000); *(b)* government contributions, split equally between federal and provincial governments, matching the 2% individual contributions; *(c)* additional individual contributions up to 20% of eligible net sales (maximum $250,000) which are not matchable by government; *(d)* interest in the amount standing to the credit of the Account at rates and in accordance with terms and conditions determined by the Minister of Finance; and, *(e)* interest bonus of 3% per annum, split equally between federal and provincial governments, calculated on individual contributions.

The individual producer is entitled to make annual account withdrawals up to the amount allowed by either of two triggers; a stabilization trigger and a minimum income trigger. The method producing the largest amount will provide an upper limit for the withdrawal.

During the year, interest was credited to the account and charged to interest on public debt.

Shared-cost agreements—Research—Agriculture

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of the depositors as the specific projects are undertaken.

During the year, interest was credited to the account and charged to interest on public debt.

Shared-cost agreements—Conferences and training

This account was established pursuant to Section 21 of the Financial Administration Act to record monies received from other governments and organizations for shared-cost agreements. Monies are disbursed on behalf of the depositors as specific training is undertaken or conferences held.

Shared-cost/joint project agreements

This account was established pursuant to Section 21 of the Financial Administration Act to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Advance account—Canadian Film Development Corporation

This account was established pursuant to Section 21 of the Financial Administration Act, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Income from Patent Cooperation Treaty

This account was established pursuant to Section 21 of the Financial Administration Act, and Section 12(3) of the Patent Cooperation Treaty Regulations under the Patent Rules, to record the receipt and disposition of the various fees relating to applications for an international patent, in accordance with Rules 14, 15, 16 and 16^{bis} of the Regulations under the Income from Patent Cooperation Treaty.

Income from securities in trust—Bankruptcy Act

This account was established by Sections 78, 84, 154 and 194 of the Bankruptcy Act, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Securities in trust—Bankruptcy Act

This account was established by Section 67 of the Bankruptcy Act, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with the provisions of Section 154 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with Sections 227 and 228 of the Canada Business Corporations Act, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with Sections 138 and 139 of the Winding-up Act, pending distribution.

Canada-Quebec Accord relating to immigration and temporary admission of aliens

The Transition Agreement of the Canada-Quebec Accord is funded by the Government of Quebec.

This account was established pursuant to Section 21 of the Financial Administration Act to record payments made by the Province of Quebec against the costs incurred by Canada Employment and Immigration in providing settlement services to immigrants destined to that Province, during the transition period of 1991-92.

Canadian jobs strategy program

The Canadian jobs strategy program is jointly funded by the federal and provincial governments.

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Summer employment—Experience development program

The summer employment—Experience development program is jointly funded by the federal and provincial governments.

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

Atomic Energy of Canada Limited regional seismic monitoring station

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from Atomic Energy of Canada Limited, to accommodate the cost-sharing of expenses required to operate a network of regional seismic monitoring station in the provinces of Ontario and Alberta.

Continental geoscience division—Ontario Hydro

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate a cost sharing agreement between Energy, Mines and Resources and Ontario Hydro to acquire, compile, process and interpret seismic reflection data recorded in Lake Ontario, Lake Erie, and Lake Huron.

International Energy Agency—Implementing agreement

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds for the cost-sharing of expenses between Canada, the United States, Japan, Sweden and Italy in respect to the International Energy Agency Implementing Agreement for a programme of research, development and demonstration on alcohol and alcohol blends as motor fuels.

During the year, interest was credited to the account and charged to interest on public debt.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to Section 39 of the Energy Administration Act. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for the Natural Gas Vehicle Conversion and Natural Gas Fuelling Station Programs.

Meanook Observatory

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate the cost-sharing of the expenses required to operate the Meanook Observatory at Athabasca, Alberta. The Naval Ocean Systems Centre (USA) will be participating in the maintenance and utilization of this facility.

NYSERDA—Diesel technology Research and Development

This account was established pursuant to Section 21 of the Financial Administration Act, to administer an advance payment from the New York State Energy Research and Development Authority (NYSERDA) with respect to demonstrating methanol diesel technology in the operation of transit buses. The advance was a condition of an agreement between the Department of Energy, Mines and Resources and NYSERDA.

Ocean Drilling Program—Australia

This account was established pursuant to Section 21 of the Financial Administration Act, to deposit funds received from the government of Australia for the Ocean Drilling Program. The funds will subsequently be remitted to the National Science Foundation, Washington, D.C. together with Canada's share of Program costs.

Ontario Hydro—Multi-detector electro-optical imaging sensor

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from Ontario Hydro to accommodate the cost-sharing of expenses required to allow an analysis and evaluation of the multi-detector electro-optical imaging sensor system capabilities for the mapping of hydro corridors.

Shared-cost agreements—Research—Energy, Mines and Resources

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate the retention and disbursement of moneys received from private, industry, and other governments for joint project or shared-cost research agreements.

Shared-cost projects—Energy, Mines and Resources

This account was established pursuant to Section 21 of the Financial Administration Act, to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Forks sculpture contest account

This account was established pursuant to Section 21 of the Financial Administration Act, for the purpose of accepting donations from corporations and other donors to sponsor a sculpture competition for the opening of the Fork National Historic Park in Winnipeg, Manitoba.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of Section 3 of the Laurier House Act, is to be credited to the account at the end of each year, and charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Miscellaneous projects deposits—Environment

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Public participation funding program

This account was established pursuant to Section 21 of the Financial Administration Act, to record deposits received from provinces, territories or private organizations to provide funds to assist public participation in the federal environment assessment and review process.

Canada Foundation account

This account was established by Vote 6g, Appropriation Act No. 2, 1967, to record moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the years (1991-92, 1 Lira/$0.000958 Cdn; 1990-91, 1 Lira/$0.000910 Cdn).

During the year, income derived from the operation of the account amounted to Lira 49,194,393—$47,128 Cdn, and disbursements for cultural activities and administrative expenses were Lira 36,282,957—$34,759 Cdn. Included in income derived from operations is a $40,220 Cdn adjustment to sales and profit on sales for the fiscal year 1990-91. The closing balance consists of securities at cost and cash on deposit.

Cost recoverable technical assistance program

This account was established pursuant to Section 21 of the Financial Administration Act, to record prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

During the year, interest was credited to the account and charged to interest on public debt.

Paris air show

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received from the private sector. These funds were used to help defray the costs of the Canadian Pavilion activities during the Paris air show held in Paris, June 13 to 23, 1991.

Guarantee deposits—Canadian International Development Agency

This account was established pursuant to Section 21 of the Financial Administration Act, to record cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

Common school funds—Ontario and Quebec

This account was established under 12 Victoria 1849, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account was established by Vote 22a, Appropriation Act No. 9, 1966, to record: *(a)* such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, *(b)* all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

During the year, interest was credited to the account and charged to interest on public debt.

War claims fund—World War II

This account was established by Vote 696, Appropriation Act No. 4, 1952, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: *(a)* to eligible claimants for compensation in respect of World War II; *(b)* of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, *(c)* of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals, for the furtherance of research work.

Miscellaneous projects deposits—Forestry

This account was established pursuant to Section 21 of the Financial Administration Act, to record contributions received from organizations and individuals for the furtherance of forestry research work.

Fines—Indian Act

Fines collected under Sections 85.1 and 104 of the Indian Act, in connection with liquor prosecutions, and band bylaws, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Indian agencies revenue trust bank accounts

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deceased estates, deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands.

Indian band funds—Shares and certificates

This account was established by Section 61 of the Indian Act, to record the historical value of Transalta Utilities Ltd shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General of Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

Pursuant to Sections 35 and 61 of the Indian Act, moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

Indian moneys suspense account

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys held for individuals and bands, received from royalties, timber dues, rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases, permits and royalties and timber dues agreements, etc, pending proper documentation.

During the year, interest was credited to the account and charged to interest on public debt.

Indian special accounts

Pursuant to Section 52 of the Indian Act and Section 21 of the Financial Administration Act, these Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(a) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(b) *Abitibi fur reserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(c) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(d) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

1924 Ontario lands agreement

This account was established pursuant to Section 21 of the Financial Administration Act, to record the Province of Ontario's share of the receipts from mineral activity on Indian reserves in accordance with the terms of the 1924 Ontario lands agreement. Payment of these funds to Indian bands is awaiting the passage of federal and provincial legislation to enact a new Indian Lands Agreement for Ontario.

During the year, interest was credited to the account and charged to interest on public debt.

Miscellaneous shared-cost agreements—Industry, Science and Technology

This account was established pursuant to Section 21 of the Financial Administration Act, to record amounts deposited by external parties for shared-cost projects. Moneys are disbursed on behalf of the depositors as the specific projects are undertaken.

Federal/provincial agreements—Canadian Space Agency

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received for cost-sharing payments with provinces.

Radarsat

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Oceans industries investment prospecting and strategic marketing

This account was established pursuant to Section 21 of the Financial Administration Act, to record monies received from various provinces and organizations, in order to facilitate the formation of business arrangements between Canadian and Japanese ocean industry technology-based firms. Mony is paid out of the account as eligible billing costs are received.

Special fund—National Research Council of Canada

This account was established by the National Research Council Act, to record revenue received by the National Research Council of Canada in the amount of $23,509,802, derived from laboratory fees, $10,226,555; capital, $2,122,622; information services, $3,170,188; sales of publications, $5,470,389; and, miscellaneous receipts, $2,520,048. An amount of $19,248,877 was charged hereto, of which an amount of $17,126,255 was credited to National Research Council Vote 70, and $2,122,622 to National Research Council Vote 75, to offset expenditures.

Trust fund—National Research Council of Canada

This account was established by the National Research Council Act, to record funds received from departments and agencies and public organizations, to cover expenditures made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by Section 27 of the Government Organization (Scientific Activities) Act, 1976, to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

During the year, interest was credited to the account and charged to interest on public debt.

Advance payments—Statistics Canada

This account was established pursuant to Section 21 of the Financial Administration Act, to record advance payments received from departments, agencies and others to finance the cost of special statistical services.

Child support—Shared-cost project

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from provincial governments and territories in accordance with the agreement respecting the funding of the Federal/Provincial Child Support Guidelines Project.

Upon completion of the project, each province/territory will be reimbursed, on the basis of a prorata share and without interest, for its share of any unspent funds remaining in the account.

Federal Court special account

This account was established pursuant to Section 21 of the Financial Administration Act, to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of Section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Labour standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 251, and the Canada Labour Standards Regulations Section 23.

The account records:

(a) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(b) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(c) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees.

Foreign governments

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established pursuant to Section 21 of the Financial Administration Act, to record funds received from NATO to cover *(a)* NATO infrastructure projects implemented by Canada, and, *(b)* other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

Housing an Aging Population

This account was established pursuant to Section 21 of the Financial Administration Act to administer funds from Canada Mortgage and Housing Corporation as their contribution to the updating and publication of a document "Housing an Aging Population: Guidelines for Development and Design".

Miscellaneous federal/provincial projects—National Health and Welfare

This account was established pursuant to Section 21 of the Financial Administration Act, to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial projects in the areas of hospital administration, hospital facilities design and other related health issues.

Safety evaluation of chemicals

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received and payments made to organizations and individuals providing services on behalf of the Scientific Group on Methodologies for the Safety Evaluation of Chemicals in accordance with the specific purposes identified by the Group.

World Health Organization

This account was established pursuant to Section 21 of the Financial Administration Act, to record funds received from the World Health Organization, for scientific projects.

Dyskinesia and torticollis research

This account was established by Section 5(3) of the Medical Research Council Act, to record a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

During the year, interest was credited to the account and charged to interest on public debt.

Shared-cost agreements—Economic Council of Canada

This account was established pursuant to Section 21 of the Financial Administration Act to record, in accordance with cost-sharing agreements, the contributions received from other governments and private organizations towards the funding of a research project on health care costs.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by Vote 45a, Appropriation Act No. 5, 1973-74. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

During the year, interest was credited to the account and charged to interest on public debt.

Trust fund—Social Sciences and Humanities Research Council

This account was established pursuant to Section 21 of the Financial Administration Act, to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

During the year, interest was credited to the account and charged to interest on public debt.

Seized assets

This account was established pursuant to Section 21 of the Financial Administration Act, to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada and the Narcotic Control Act. The funds are held pending the Court decision.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Petro-Canada Enterprises Inc—Shares

This account was established pursuant to Section 21 of the Financial Administration Act, to record the liability to shareholders who have not presented their shares for payment. The closing balance represents 8,200 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Cartierville Airport account

In accordance with Section 21 of the Financial Administration Act, and following the sale of the Cartierville Airport by the Government to Canadair Limited, this special account was established to hold in deposit $5,000,000 and to record in the same account the interest earned as approved by the Minister of Finance.

Periodically, this account was debited with payments to Canadair Limited to reimburse them for repairs and improvement expenses incurred at the Cartierville Airport.

During the year, this account was closed.

Army benevolent fund

Pursuant to Section 3 of the Army Benevolent Fund Act, this account was credited with certain canteen profits and other funds from World War II. Interest at the rate of 12.62% per annum was credited semi-annually for the period June 29, 1985 to June 28, 1990, and at the rate of 9.91% for the period June 29, 1990 to June 28, 1995 on the minimum monthly balances.

Payments are made out of the fund to or for the benefit of World War II veterans or their dependents or the widows, children or other dependents of deceased veterans.

During the year, interest was credited to the account and charged to interest on public debt.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

MANAGEMENT RESPONSIBILITY STATEMENT

The accompanying financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund are the responsibility of the management of the Department of National Health and Welfare. The statements have been prepared by management in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

Preparation of financial information is an integral part of management's broader responsibility for the ongoing operations of the Account and Fund. Management maintains books of account, and systems of financial and management control augmented by a program of internal audit. These practices and controls are designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that assets are safeguarded, that resources are managed economically and efficiently in the attainment of the Plan's objectives, that operations are carried out effectively, and that the transactions are in accordance with the Canada Pension Plan and Regulations.

The Auditor General of Canada conducts an independent audit of these statements and reports on his audit to the Minister of National Health and Welfare.

Monique Plante
Acting Assistant Deputy Minister
Income Security Programs

Margaret Catley-Carlson
Deputy Minister

AUDITOR'S REPORT

TO THE MINISTER OF NATIONAL HEALTH AND WELFARE

I have audited the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1992. These financial statements are the responsibility of the management of the Department of National Health and Welfare. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the balance and changes of the Account and the Fund for the year ended March 31, 1992 in accordance with the accounting policies set out in Note 2 to the statements.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 14, 1992

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT FOR THE YEAR ENDED MARCH 31, 1992

(in thousands of dollars)

	1992	1991
Amounts credited		
Contributions—Employees, employers and self-employed	8,390,805	7,968,781
Interest (Note 3)	4,463,137	4,410,935
	12,853,942	12,379,716
Amounts charged		
Benefits		
Retirement pensions	7,854,775	7,045,020
Disability pensions	1,840,530	1,612,356
Survivors' pensions	1,644,591	1,483,113
Death benefits	171,619	159,922
Orphans' benefits	146,189	130,601
Disabled contributors' child benefits	135,052	110,900
	11,792,756	10,541,912
Expenses (Note 4)		
Administration	56,363	65,584
Collection of contributions	49,419	63,038
Cheque issue and computer services	19,887	27,083
Accommodation	5,219	4,396
Assignment and maintenance of social insurance numbers	2,434	2,115
Actuarial services	1,023	707
	134,345	162,923
	11,927,101	10,704,835
Increase in balance	926,841	1,674,881
Balance at beginning of year	41,120,250	39,445,369
Balance at end of year	42,047,091	41,120,250
Represented by:		
Canada Pension Plan Investment Fund	38,866,293	37,661,664
Operating balance on deposit with the Receiver General for Canada	3,180,798	3,458,586
	42,047,091	41,120,250

Contingencies (Note 6)

Approved on behalf of the Department of National Health and Welfare:

MONIQUE PLANTE
Acting Assistant Deputy Minister
Income Security Programs

MARGARET CATLEY-CARLSON
Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND
FOR THE YEAR ENDED MARCH 31, 1992
(in thousands of dollars)

	Balance at beginning of year	Amounts charged— Purchases	Amounts credited— Redemptions	Balance at end of year
Investment in securities (Note 5)				
Provinces and territory				
Newfoundland	781,175	40,858	17,602	804,431
Prince Edward Island	168,166	9,794	3,620	174,340
Nova Scotia	1,428,780	78,408		1,507,188
New Brunswick	1,058,357	58,458	26,826	1,089,989
Quebec	136,076	12,778	6,613	142,241
Ontario	17,042,716	1,078,879	498,328	17,623,267
Manitoba	2,031,122	104,459	53,731	2,081,850
Saskatchewan	1,686,077	90,664	42,731	1,734,010
Alberta	4,534,771	280,721	92,130	4,723,362
British Columbia	5,298,482	313,179	131,211	5,480,450
Yukon Territory	3,726			3,726
	34,169,448	2,068,198	872,792	35,364,854
Canada	3,492,216	15,763	6,540	3,501,439
	37,661,664	2,083,961	879,332	38,866,293

Approved on behalf of the Department of National Health and Welfare:

MONIQUE PLANTE
Acting Assistant Deputy Minister
Income Security Programs

MARGARET CATLEY-CARLSON
Deputy Minister

NOTES TO STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1992

1. (a) Description and authority

The Canada Pension Plan is a 1965 Act of Parliament, to establish a comprehensive program of old age pensions and supplementary benefits in Canada, payable to, and in respect of, contributors. This compulsory and contributory social insurance program (the Plan) enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a comparable plan.

Under the existing Canada Pension Plan legislation, benefits and expenses incurred in the administration of the Plan are financed from the contributions made by employees, employers and self-employed persons and from interest earned on the investment of funds not immediately needed for benefits and administrative costs.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 108.(1) of the Canada Pension Plan to record the contributions, interest, benefits and expenses of the Plan. The authority to pay benefits under the Plan is limited to the balance of the Account which was $42,047 million at March 31, 1992.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 109.(1) of the Canada Pension Plan to record the investment in securities of the provinces, territories and Canada.

(b) Financing

The Canada Pension Plan is financed on a pay-as-you-go basis except for a contingency reserve, which is planned over time, to equal about two years of benefits.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

NOTES TO STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1992—*Continued*

Recognizing the need for higher rates of contributions, the legislation was amended in January 1987 to incorporate a 25-year schedule of contribution rates and a provision for its review every five years by the Minister of Finance and ministers of the Crown from the included provinces. At each review the rates of the first 20 years are modified, if the Ministers agree, and the schedule is extended for an additional five years. Agreement is required by at least two-thirds of the included provinces having in the aggregate not less than two-thirds of the population of all of the included provinces. If the Ministers do not reach agreement at a five-year review, the five-year extension to the 25-year schedule is automatically set by the formula contained in the regulations.

For the 1991 and 1992 calendar years, the combined employer and employee contribution rates are 4.6% and 4.8% respectively, subject to maximum combined contributions of $1,265.00 and $1,392.00. Following their recent five-year review of the schedule of contribution rates, the Finance ministers agreed on annual increases in the combined employer and employee contribution rates of .20% for calendar years 1992 to 1996 to reach 5.6%, .25% for calendar years 1997 to 2006 to reach 8.1%, and .20% for calendar years 2007 to 2016 to reach 10.1%. The Canada Pension Plan was amended by Bill C-39 to incorporate these changes effective January 1, 1992. The next review of the 25-year schedule of contribution rates is required to take place prior to January 1, 1997.

The Twelfth Actuarial Report prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions, dated October 1991, which was prepared for purposes of Bill C-39, reveals that the desirable 2:1 ratio of the Canada Pension Plan Account balance to the projected annual payments (in accordance with the provisions of section 113.1(4)(c) of the Canada Pension Plan) will now be maintained until the year 2019.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 108.(2) and 108.(3) of the Canada Pension Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance of the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 109.(2) of the Canada Pension Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions.

3. Interest

	1992	1991
	(in thousands of dollars)	
Interest on investment in securities held by the Fund.		
Provinces and territory		
Newfoundland	86,574	83,484
Prince Edward Island	18,718	17,938
Nova Scotia	157,718	155,549
New Brunswick	116,726	113,429
Quebec	14,525	13,697
Ontario	1,899,228	1,835,716
Manitoba	223,126	215,893
Saskatchewan	186,188	179,690
Alberta	516,646	497,373
British Columbia	594,720	571,496
Yukon Territory	360	360
	3,814,529	3,684,625
Canada	355,851	322,901
	4,170,380	4,007,526
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted-average rate of 8.22% (1991—12.35%)	292,757	403,409
	4,463,137	4,410,935

The weighted-average rate of interest on securities purchased during the year was 9.92% (1991—10.85%).

4. Expenses

Expenses of the Account represent the costs of services charged by six federal government departments: Health and Welfare (administration); Revenue Canada—Taxation (collection of contributions); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment and maintenance of social insurance numbers); and the Office of the Superintendent of Financial Institutions (actuarial services).

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1992—*Concluded*

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for the purchase of securities of the provinces, territories and Canada. As required by the Canada Pension Plan, the monies available for security purchases are allocated to the provinces and territories based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province or a territory to the total contributions in those years. The portion attributed to certain other employees outside Canada continues to be invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

6. Contingencies

One legal action is pending in the Federal Court of Canada, Trial Division citing the Canadian Charter of Rights and Freedoms. This action, by a claimant for survivors' benefits, alleges that certain provisions of the Canada Pension Plan legislation discriminate on the basis of age. The estimated claim for this action is $17,329. If it is successful, similar claims against the Canada Pension Plan Account could arise amounting to $235 million (1991—$207 million) and could result in increased benefit costs in future years.

At the end of the 1991-92 fiscal year there were 10,233 appeals (1991—6,932) at various stages of review within the Plan. The estimated claims for these appeals against the Canada Pension Plan Account could be $76 million (1991—$40 million).

Government Annuities Account

AUDITOR'S REPORT

TO THE MINISTER OF EMPLOYMENT AND IMMIGRATION

I have audited the balance sheet of the Government Annuities Account as at March 31, 1992 and the statements of operations and actuarial liabilities and changes in financial position for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 1992 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with section 15 of the Government Annuities Act, section 15 of the Government Annuities Improvement Act, and the Regulations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 17, 1992

REPORT OF THE VALUATION ACTUARY

I have made the valuation of the actuarial liabilities as at March 31, 1992 in respect of annuity contracts issued under the Government Annuities Act, the accrued interest due from Canada on its actuarial liabilities for the year ended March 31, 1992 and the actuarial suplus due to Canada at the end of that year, for purposes of the balance sheet of the Government Annuities Account, its statements of operations and actuarial liabilities and changes in financial position for the year then ended.

In my opinion, (i) the valuation conforms to the Recommendations for Life Insurance Company Financial Reporting of the Canadian Institute of Actuaries; (ii) the amount of actuarial liabilities constitutes a proper provision on account of future payments under annuity contracts, as calculated in accordance with subsection 15(1) of the Government Annuities Improvement Act and Regulations pertaining thereto; (iii) the amount of actuarial liabilities has been determined from reliable data, based on adequate and appropriate assumptions and in accordance with generally accepted actuarial principles. The results of the valuation are fairly shown in the financial statements.

Michel Bédard
Fellow of the Canadian Institute of Actuaries

BALANCE SHEET AS AT MARCH 31, 1992
(in thousands of dollars)

ASSETS	1992	1991	LIABILITIES	1992	1991
Deposit with Receiver General for Canada	764,981	804,952	Actuarial surplus due to Canada	2,679	2,549
Accrued interest due from Canada	56,554	59,453	Actuarial liabilities (Note 3)	819,053	861,989
Accounts receivable	197	133			
	821,732	864,538		821,732	864,538

Approved by the Canada Employment and Immigration Commission:

A. KROEGER
Chairman

H. BRAITER
Executive Director
Finance and Administration

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES FOR THE YEAR ENDED MARCH 31, 1992

(in thousands of dollars)

	1992	1991
Payments and other charges		
Annuity payments	95,124	97,500
Premium refunds	1,558	1,688
Unclaimed annuities	433	348
	97,115	99,536
Income		
Interest from Canada	56,554	59,453
Premiums	233	218
Other	71	76
	56,858	59,747
Excess of payments and other charges over income for the year	40,257	39,789
Actuarial liabilities, balance at beginning of the year	861,989	904,327
	821,732	864,538
Actuarial surplus	2,679	2,549
Actuarial liabilities, balance at end of the year (Note 3)	819,053	861,989
Actuarial liabilities are comprised of:		
Unmatured annuities, accumulated premiums and accrued interest	169,648	195,153
Matured annuities, present value	649,405	666,836
	819,053	861,989

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1992

(in thousands of dollars)

	1992	1991
Funds were used for:		
Operations		
Excess of payments and other charges over income for the year	40,257	39,789
Decrease in accrued interest and accounts receivable	–2,835	–2,822
	37,422	36,967
Actuarial surplus remitted to Consolidated Revenue Fund	2,549	2,513
Total funds used	39,971	39,480
Deposit with Receiver General for Canada, balance at beginning of the year	804,952	844,432
Deposit with Receiver General for Canada, balance at end of the year	764,981	804,952

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1992

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, (the "Act"), as modified by the Government Annuities Improvement Act (the "Improvement Act").

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts to a rate of seven percent, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial liabilities

Actuarial liabilities comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the calculated amount of actuarial liabilities. The difference represents an actuarial surplus or deficit which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated on actuarial liabilities as prescribed by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Services provided without charge

The Account does not record the value of administrative services it receives without charge from the Canada Employment and Immigration Commission and other Government entities.

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1992—*Concluded*

3. Actuarial liabilities

The method utilized to calculate the actuarial liabilities of $819,053,000 (1991—$861,989,000) is in accordance with subsection 15(1) of the Government Annuities Improvement Act and the Regulations pertaining thereto.

The Government Annuities Regulations provide that the Mortality Tables to be used in determining the values of annuities shall be the Annuity Tables for 1949 modified by Projection Scale C.

The Commission undertakes an annual review of mortality experience to monitor the appropriateness of the mortality tables for valuation purposes. The results of the last study, completed in March 1992, indicate that the mortality tables in use continue to be appropriate for such purposes.

4. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March, 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

(a) The actuary, being in this case the Chief Actuary employed by the Canada Employment and Immigration Commission, determines and reports on the amount of actuarial liabilities for annuity contracts issued under the Government Annuities Act, as shown in the financial statements. This valuation is conducted in accordance with the Recommendations for Life Insurance Company Financial Reporting of the Canadian Institute of Actuaries. The Chief Actuary also determines that the method utilized to calculate the actuarial liabilities is in accordance with subsection 15(1) of the Government Annuities Improvement Act and the Regulations pertaining thereto.

(b) The auditor expresses an opinion on the fairness of financial statements prepared by management. The audit is conducted in accordance with generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of net assets available for benefits and accrued pension benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 1992 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits and accrued pension benefits of the Fund as at March 31, 1992 and the changes in net assets available for benefits for the year then ended in accordance with generally accepted accounting principles.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 30, 1992

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AND ACCRUED PENSION BENEFITS AS AT MARCH 31, 1992

	1992	1991
	$	$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	20,933,314	20,242,334
Interest receivable on Due from the Consolidated Revenue Fund	528,997	
Actuarial present value of future contributions from participants	120,000	130,000
	21,582,311	20,372,334
Accrued pension benefits (Pension obligations)		
Actuarial present value of accrued pension benefits (Note 3)	17,440,000	17,527,000
Excess of net assets available for benefits over actuarial present value of accrued pension benefits	4,142,311	2,845,334

Certified correct:

BENOÎT LALONDE
Manager
District Services Officer

Approved:

NORMAN D. INKSTER
Commissioner

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED MARCH 31, 1992

	1992	1991
	$	$
Increase in assets		
Interest income on Due from the Consolidated Revenue Fund	2,157,618	2,050,185
Contributions from participants, net of changes in present value of future instalments	7,363	9,051
Total increase in assets	2,164,981	2,059,236
Decrease in assets		
Benefits payments:		
Widows and children	955,004	813,944
Lump sum (estate)		88,058
Total decrease in assets	955,004	902,002
Increase in net assets	1,209,977	1,157,234
Net assets available for benefits at beginning of year	20,372,334	19,215,100
Net assets available for benefits at end of year	21,582,311	20,372,334

Royal Canadian Mounted Police (Dependants) Pension Fund—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992

1. Description of the plan

The following brief description of the Royal Canadian Mounted Police (Dependants) Pension Fund is for general information only. For more complete information, reference should be made to the Royal Canadian Mounted Police Pension Continuation Act (the Act). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the Royal Canadian Mounted Police Act and is currently operated under Part IV of the Royal Canadian Mounted Police Continuation Act (effective 1959) and the related Regulations.

The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All members under Part IV of the Act have now retired and, as such, there are no more active members contributing to the Fund; however, many retired members are still making instalment payments in respect of previous elections made before their retirement.

Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

(c) Government contributions

So far the Government of Canada has not made, and was not required to make, any contributions to the Fund as a guarantor of its solvency. On the other hand, the Government of Canada credits the Fund with interest computed quarterly on the balance of the Due from the Consolidated Revenue Fund at the end of the preceding quarter. For the quarter ending March 31, 1992, interest was credited to the account using an estimated rate of 2.5%. The interest income corresponds to an annual rate of return of about 10.5% in 1992 (1991—11%).

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has not withdrawn them from the Fund.

i) Widows' pensions

The widow is entitled to the pension purchased by the member. In many cases the pension equals approximately 1.5% of the member's final pay multiplied by his years of credited service. The pension is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7% of the member's final pay, is payable to each surviving child eligible in accordance with the provisions of the Act at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are smaller than those normally available. This type of limitation can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow. A similar limitation applies to a member who marries before age 60 after termination of service and dies within 5 years after such marriage, unless the member satisfies the Commissioner he is in sound health.

Benefit limitations are also applied to restrict the aggregate of the annual basic pension and annuities payable to the widow and children, to not exceed 70% of the member's final annual pay and allowances.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1992—*Concluded*

(e) Dividends on death benefits

The Act also provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments to be made out of it, the Governor in Council may by order increase the benefits provided under Part IV, or any of them, in such manner as may appear equitable and expedient.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective. As a result, the pension payments made in the year included an increase of 380% (350% in 1991) of the basic pension amount.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV and those of his dependants shall cease upon such election.

All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared on the going concern basis and present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members.

(b) Increases and decreases in assets are recorded on the accrual basis.

(c) Services provided without charge

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- —management and other support services from the Royal Canadian Mounted Police;
- —actuarial valuation and other services from the Office of the Superintendent of Financial Institutions;
- —accounting and cheque issue from Supply and Services Canada; and
- —audit from the Office of the Auditor General.

3. Obligations for pension benefits

The most recent actuarial valuation for funding purposes was made as at March 31, 1990 by the Director, Government Services Division of the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of $3,560,600. A portion, estimated at $1,615,000, of this surplus was distributed by an increase in the basic pension amount of 30% effective on April 1, 1991 and a further increase of 30% effective on April 1, 1992. A further $363,000 was used to increase the benefit payable on the early death of a widow.

The results of the 1990 valuation were extrapolated to March 31, 1992. The actuarial present value of accrued pension benefits as at March 31, 1992 and the principal components of changes in the actuarial present value during the year were estimated as follows:

	1992	1991
	$	$
Actuarial present value of accrued pension benefits at beginning of year	17,527,000	15,579,000
Amendments to the plan, including dividend increases		1,978,000
Interest accrued on benefits	1,018,000	1,022,000
Benefits payments	-955,000	-902,000
Actuarial gains	-150,000	-150,000
Actuarial present value of accrued pension benefits at end of year	17,440,000	17,527,000

The calculations of the actuarial present values assumed an annual interest rate of 6%. That reflects the actuary's long term expectation but is less than the anticipated rate at which interest will be credited to the Fund in the near and medium term. The resulting short and medium term anticipated excess interest earnings are to provide inflationary protection for the foreseeable future. If currently higher rates of interest had been used in the valuation, it could have led to a higher actuarial surplus.

An actuarial valuation as at March 31, 1992 is currently being finalized.

4. Presentation of the financial statements

The presentation of the financial statements has been modified in order to reflect the adoption of the new requirements on pension plans (Section 4100) of the Canadian Institute of Chartered Accountants.

SECTION 8

1991-92
PUBLIC ACCOUNTS

Other Liabilities

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	Page
Interest and matured debt	8.4
Accounts payable	8.5
Outstanding cheques and warrants	8.5
Allowance for employee benefits	8.5
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government	8.5
Miscellaneous	8.6

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Chart A presents other liabilities by category for the current fiscal year, while Chart B compares other liabilities for the last five fiscal years. Table 8.1 presents the year-end balances for other liabilities.

The tables in this section present the continuity of accounts, by showing the opening and closing balances.

CHART A
OTHER LIABILITIES
(in millions of dollars)

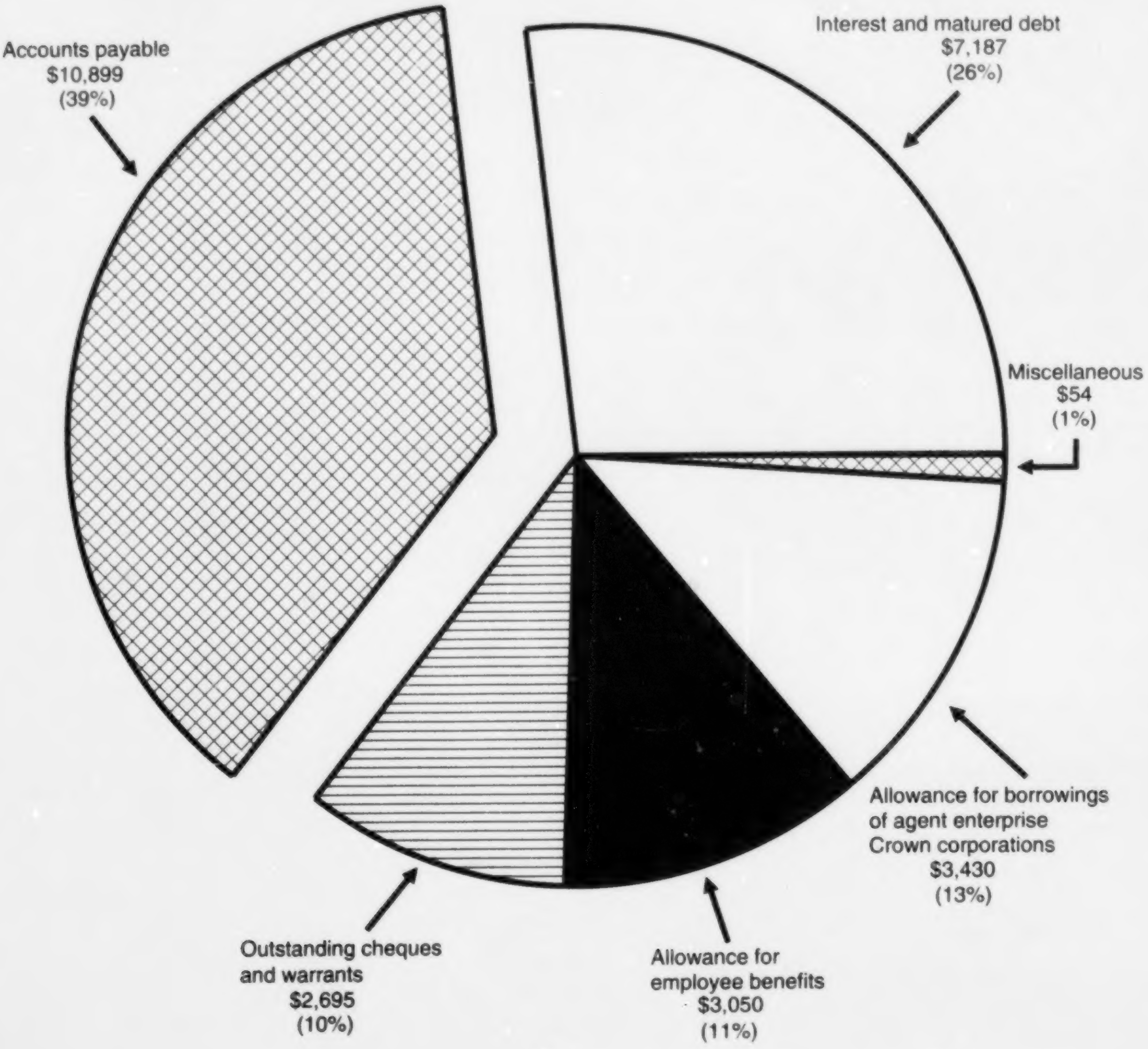

CHART B
OTHER LIABILITIES

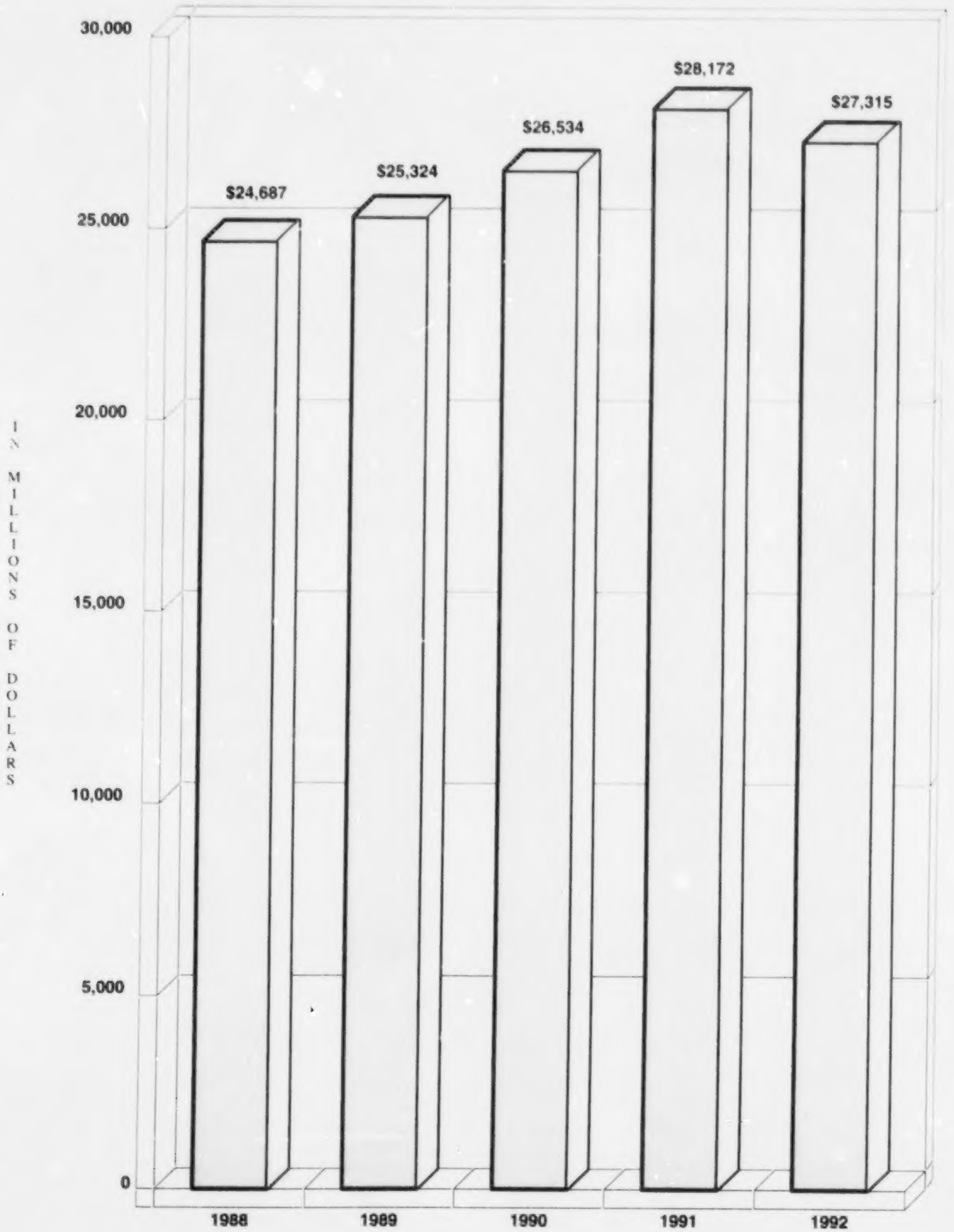

TABLE 8.1

OTHER LIABILITIES

	April 1/1991	March 31/1992
	$	$
Interest and matured debt, Table 8.2	10,345,583,427	10,513,025,806
Less: unamortized discount on—		
Canada bills	6,186,198	
Treasury bills	4,296,156,519	3,326,252,296
	6,043,240,710	*7,186,773,510*
Accounts payable[1]	10,288,698,491	10,544,947,291
Add: consolidation adjustment[2]	233,961,000	354,058,000
	10,522,659,491	*10,899,005,291*
Outstanding cheques and warrants, Table 8.3	4,021,983,856	2,695,458,375
Allowance for employee benefits	3,750,000,000	2,850,000,000
Add: consolidation adjustment[2]	200,000,000	200,000,000
	3,950,000,000	*3,050,000,000*
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government—		
Borrowings of agent enterprise Crown corporations	17,876,551,000	18,578,282,000
Less: borrowings expected to be repaid by these enterprise Crown corporations	14,326,551,000	15,148,282,000
	3,550,000,000	*3,430,000,000*
Miscellaneous, Table 8.4	84,447,482	53,475,083
Total	28,172,331,539	27,314,712,259

[1] Includes contractors' and other holdbacks previously shown in Table 8.4.

[2] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 8.2 presents a summary of the balances for the accounts in this category of other liabilities.

TABLE 8.2

INTEREST AND MATURED DEBT

	April 1/1991	March 31/1992
	$	$
Interest due	4,080,869,670	4,296,492,213
Interest accrued	5,912,938,224	5,898,646,098
Matured debt	351,775,533	317,887,495
Total	10,345,583,427	10,513,025,806

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Canada Bills

This account records the portion of the discount on outstanding Canada bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceiling, accrued amounts to be paid from statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 8.3 presents a summary of the balances for the accounts in this category of other liabilities.

TABLE 8.3

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1991	March 31/1992
	$	$
Outstanding cheques	3,628,563,528	2,349,047,855
Imprest account cheques	613,460	540,011
Unemployment insurance warrants	392,806,868	345,870,509
Total	4,021,983,856	2,695,458,375

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of $9,037,190 was transferred to revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $147 was transferred to revenue.

Unemployment insurance warrants

This account records outstanding Unemployment insurance benefit warrants.

Allowance for Employee Benefits

This account records allowances for amounts owing for earned and unpaid annual vacation leave, for employee benefits payable upon termination of employment and for unsigned pay adjustments.

Allowance for Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid by the Government

In accordance with Section 54 of the Financial Administration Act, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent enterprise Crown corporations expected to be repaid by the Government (see Table 6.7 in Section 6 of this volume).

Other Liabilities—Miscellaneous

Table 8.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 8.4

OTHER LIABILITES—MISCELLANEOUS

	April 1/1991	March 31/1992
	$	$
Eldorado Mining and Refining Limited—		
Unpresented capital stock	23,695	23,695
Miscellaneous departmental paylist deductions	21,059,147	8,917,580
Contractors' and other holdbacks(1)		
Provincial sales tax—		
Communications—		
National Archives of Canada	924	762
National Library	502	624
	1,426	*1,386*
Energy, Mines and Resources	7,803	6,478
Solicitor General—		
Correctional Service	1,288	1,449
Royal Canadian Mounted Police	1,428	1,229
	2,716	*2,678*
	11,945	*10,542*
Federal sales tax—		
Solicitor General—Correctional Service	59	
Borrowings of consolidated Crown corporations(2)	19,436,000	15,870,000
Suspense accounts	43,916,636	28,653,266
Total	84,447,482	53,475,083

(1) This account is now reported in Table 8.1 under Accounts payable.

(2) Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Provincial sales tax

This account was established pursuant to Part VII of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. This Act contains provisions for the collection and remittance of provincial sales tax on sales made.

Federal sales tax—Correctional Service

Pursuant to Section 43 of the Penitentiary Regulations, this account was credited with federal sales tax on sales made by the Correctional Service of Canada, and was charged with remittances to National Revenue, Customs and Excise.

During the year, this account was closed.

Borrowings of consolidated Crown corporations

This account records the unconditional obligations of the Government for the consolidated Crown corporations.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 9

1991-92
PUBLIC ACCOUNTS

Foreign Exchange Accounts

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Page

International reserves held in the Exchange Fund Account ... 9.3
International Monetary Fund—Subscriptions 9.4
International Monetary Fund—Notes payable 9.4
Special Drawing Rights allocations 9.4
Supplementary statement—
  Exchange Fund Account 9.5

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Chart A compares the foreign exchange assets and liabilities for the last five fiscal years. Table 9.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $3,444 million as at March 31, 1992 ($4,526 million as at March 31, 1991); details relating to these obligations are presented in Section 10 of this volume.

CHART A
FOREIGN EXCHANGE ACCOUNTS

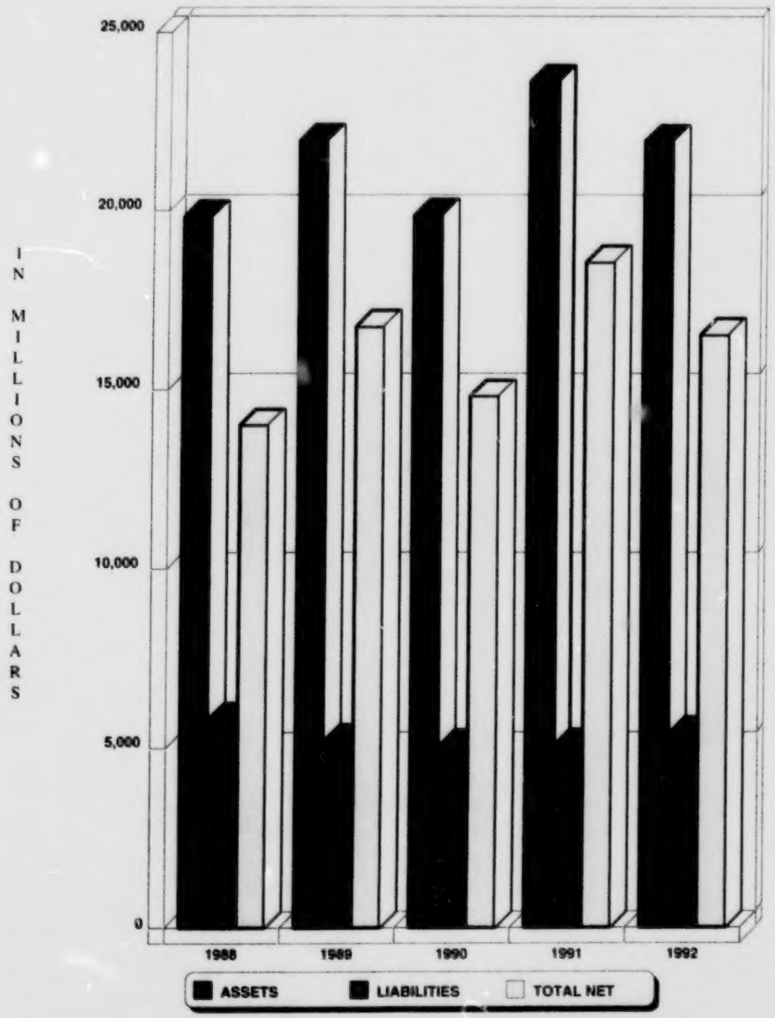

TABLE 9.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1991	Receipts and other credits	Payments and other charges	March 31/1992
	$	$	$	$
International reserves held in the Exchange Fund Account	19,066,183,762	59,590,014,553	57,671,566,734	17,147,735,943
International Monetary Fund—Subscriptions	4,565,314,300	24,493,960	256,744,730	4,797,565,070
	23,631,498,062	*59,614,508,513*	*57,928,311,464*	*21,945,301,013*
Less: International Monetary Fund—Notes payable	3,854,047,691	336,701,681	62,000,000	4,128,749,372
Special Drawing Rights allocations	1,209,691,867	61,540,531		1,271,232,398
	5,063,739,558	*398,242,212*	*62,000,000*	*5,399,981,770*
Total foreign exchange accounts	18,567,758,504	60,012,750,725	57,990,311,464	16,545,319,243

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 1991, together with the Auditor General's report thereon, are found at the end of this section.

Table 9.2 shows foreign exchange reserves held by and advances to the Exchange Fund Account as at March 31, 1992. Gold held by the Account is valued at 35 SDRs per fine ounce ($57.09 Cdn as at March 31, 1992 and $54.33 Cdn as at March 31, 1991).

In 1991-92, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $56,810.6 million, a valuation adjustment of $147.4 million and an adjustment of $713.6 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of $59,590 million.

TABLE 9.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT
(in millions of dollars)

	March 31/ 1992	March 31/ 1991
US cash on deposits	67	260
US dollar short-term deposits	2,273	3,635
US dollar investments	7,698	8,059
Deutsche marks cash on deposits	14	20
Deutsche marks short-term deposits	1,171	1,146
Japanese yen cash on deposits	2	67
Japanese yen short-term deposits	3,216	3,389
Swiss francs cash on deposits	11	
Swiss francs short-term deposits	156	
Special Drawing Rights	1,836	1,697
Gold	703	792
Canadian cash on deposits	1	1
Total	17,148	19,066
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1992, US $ 2,304 million; 1991, US $ 3,334 million)	2,740	3,860
Swiss francs (1992, SF 200 million; 1991, SF 200 million)	159	159
Japanese yen (1992, Y 60,000 million; 1991, Y 60,000 million)	538	492
Special Drawing Rights (1992, SDR 383.3 million; 1991, SDR 383.3 million)	625	595
Canadian dollar deposit with the Receiver General for Canada	12,372	13,919
Total advances from the Consolidated Revenue Fund	16,434	19,025
Total net income from January 1 to March 31	714	41
Total	17,148	19,066

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1991-92, payments and other charges consisted of a maintenance of value adjustment of $256.7 million and receipts and other credits consisted of a valuation adjustment of $24.5 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1991-92, notes payable to the IMF increased by $274.7 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1991-92, receipts and other credits consisted of a valuation adjustment of $61.5 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the Currency Act. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements for 1991 were prepared in accordance with the stated accounting policies of the Government of Canada set out in Note 2 to the financial statements. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for Exchange Fund Account transactions and investments, and related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the Currency Act.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of his audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are part of the Public Accounts, and are referred to the Standing Committee on Public Accounts for their review.

Approved:

J.W. CROW
Governor
Bank of Canada

FRED GORBET
Deputy Minister
Department of Finance

JOHN MURRAY
Chief, International Department
Bank of Canada

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 1991 and the statement of income for the year then ended. These financial statements are the responsibility of the Department of Finance. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Department of Finance, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 1991 and the results of its operations for the year then ended in accordance with the stated accounting policies of the Government of Canada set out in Note 2 to the financial statements.

Further, in my opinion, the Account for the year ended December 31, 1991 has complied, in all significant respects, with the applicable provisions of the Currency Act.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 28, 1992

Exchange Fund Account—*Continued*

BALANCE SHEET AS AT DECEMBER 31, 1991
(in millions of dollars)

ASSETS	1991		1990	
	US	C	US	C
Denominated in US dollars				
Cash and short-term deposits	2,678	3,095	3,427	3,975
Marketable securities (Note 3)	3,962	4,578	4,467	5,182
	6,640	7,673	7,894	9,157
Denominated in other foreign currencies				
Cash and short-term deposits (Note 4)	1,234	1,427	4,273	4,956
Marketable securities (Note 5)	3,386	3,913		
	4,620	5,340	4,273	4,956
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 6)	1,600	1,849	1,549	1,796
Gold (Note 7)	649	750	737	855
	2,249	2,599	2,286	2,651
Official international reserve assets (Note 8)	13,509	15,612	14,453	16,764
Denominated in Canadian dollars				
Cash		1		2
		15,613		16,766

LIABILITIES	1991	1990
	C	C
Due to the Consolidated Revenue Fund		
Advances (Note 9)	13,386	14,131
Net income for the year	2,227	2,635
	15,613	16,766

Commitments (Note 10)

Approved:

J.W. CROW
Governor
Bank of Canada

FRED GORBET
Deputy Minister
Department of Finance

JOHN MURRAY
Chief, International Department
Bank of Canada

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1991
(in millions of Canadian dollars)

	1991	1990
Investment income		
Cash and short-term deposits	568	446
US dollar securities	689	718
Special Drawing Rights	131	152
Gold loans	13	11
	1,401	1,327
Other income		
Gain on sales of gold	645	523
Net valuation gains (Note 11)	181	785
	826	1,308
Net income for the year due to the Consolidated Revenue Fund (Note 2 (e))	2,227	2,635

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the Currency Act (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The Financial Administration Act does not apply to the Account.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister acquires or sells for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Significant accounting policies

The following accounting policies, which conform to the stated accounting policies of the Government of Canada as used in Public Accounts, have been applied on a basis consistent with that of the preceding year.

(a) Valuation of assets

Securities are adjusted for amortized premiums or discounts where applicable. Securities, cash, short-term deposits and special drawing rights (SDRs) include accrued interest. The SDR is a unit of account issued by the International Monetary Fund (IMF), and its value is determined in terms of a basket of five major currencies.

Gold includes gold loans and accrued interest on gold loans. Gold is held in the Account at a value of 35 SDRs per fine ounce.

(b) Translation of foreign currencies and SDRs

Investment income in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. Assets and liabilities denominated in foreign currencies and SDRs are translated into Canadian and US dollar equivalents at year-end market exchange rates, which were as follows:

	1991	1990
US dollar	1.155500	1.159900
Japanese yen	0.009256	0.008569
Swiss franc	0.851800	0.915900
Special Drawing Right	1.652856	1.650143
Deutsche mark	0.761200	0.778800

(c) Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

(d) Disposition of net income or loss

The net income or loss for the year, including net valuation gains or losses, is payable or chargeable to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the year in accordance with the Act.

(e) Services provided without charge

The Bank of Canada provides, without charge to the Account, administrative, custodial and fiscal agency services. The CRF does not charge interest on advances to the Account (Note 9).

3. Marketable securities denominated in US dollars

	1991		1990	
	US	C	US	C
	(in millions of dollars)			
US Government securities	3,566	4,121	4,061	4,710
Sovereign paper	94	109	119	138
International Bank for Reconstruction and Development bonds	255	294	257	298
Accrued interest	47	54	30	36
	3,962	4,578	4,467	5,182

Estimated market value at year end:

1991—US $4,033 million (C $4,660 million)
1990—US $4,552 million (C $5,280 million)

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991—*Continued*

4. Cash and short-term deposits denominated in other foreign currencies

	1991		1990	
	US	C	US	C
	(in millions of dollars)			
Japanese yen	150	174	3,052	3,540
Deutsche marks	932	1,077	1,221	1,416
Swiss francs	152	176		
	1,234	1,427	4,273	4,956

5. Marketable securities denominated in other foreign currencies

	1991		1990	
	US	C	US	C
	(in millions of dollars)			
Japanese government securities	3,386	3,913		

Estimated market value at year end:

1991—US $3,389 million (C $3,916 million)

6. Special Drawing Rights

	1991	1990
	(in millions of SDRs)	
Held at the end of the year	1,106	1,072
Accrued interest	13	17
	1,119	1,089

	1991		1990	
	US	C	US	C
	(in millions of dollars)			
Held at the end of the year	1,582	1,827	1,526	1,770
Accrued interest	18	22	23	26
	1,600	1,849	1,549	1,796

7. Gold

	1991	1990
	(in thousands of fine ounces)	
Held at the beginning of the year		
Gold	10,870	13,576
Gold loans	3,893	2,525
	14,763	16,101
Sold during the year	1,800	1,338
Held at the end of the year	12,963	14,763
Composed of		
Gold	10,026	10,870
Gold loans	2,937	3,893
	12,963	14,763

	1991		1990	
	US	C	US	C
	(in millions of dollars)			
Held at the end of the year				
Gold	502	580	541	628
Gold loans	147	170	194	225
Accrued interest on gold loans			2	2
	649	750	737	855

The book value, market value (based on London fixings), and approximate Canadian dollar cost of gold and gold loans at historical rates of exchange, excluding accrued interest on gold loans, at year end are:

	1991		1990	
	Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Book value —$ US	50.07	649	49.79	735
—$ C	57.85	750	57.76	853
Market value—$ US	353.40	4,581	391.00	5,773
—$ C	408.35	5,293	453.52	6,696
Approximate historical cost —$ C	36.91	478	36.91	545

The Minister of Finance has authorized loans and/or sales, at market prices, of part of the gold held by the Account, to the Royal Canadian Mint and others.

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991—*Concluded*

8. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. Reserves are comprised of the Account's foreign assets, of deposit balances in foreign currencies held by the Receiver General (or CRF) and by the Bank of Canada, and of Canada's reserve position in the International Monetary Fund. At December 31, 1991 total reserves, as published by the Department of Finance, amounted to US $16.9 billion (1990—US $18.6 billion) of which the EFA accounted for US $13.5 billion (1990—US $14.5 billion). The remaining US $3.4 billion (1990—US $4.1 billion) was held by the Bank of Canada and the CRF.

9. Due to the Consolidated Revenue Fund—Advances

The Account is funded by advances from the CRF. These are currently limited to C $25 billion by Order in Council dated June 30, 1988. The CRF does not charge interest on advances to the Account. At year end, advances from the CRF consisted of:

	1991	1990
	(in millions of Canadian dollars)	
Canadian dollars	9,319	8,346
US dollars	2,707	4,454
Special Drawing Rights	634	633
Japanese yen	556	515
Swiss francs	170	183
	13,386	14,131

The proceeds of Canada's borrowings in foreign currency and allocations of SDRs by the IMF have been advanced from the CRF to the Account. Repayments of foreign currency debt are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations to Canada are charged directly to the CRF.

10. Commitments

(a) Currency swaps

The Account has entered into short-term currency swap arrangements with the Bank of Canada and with major financial institutions. The objective of swaps with the Bank of Canada is to assist the Bank in its cash management operations while the objective of swaps with financial institutions is to assist the Government in managing its domestic cash balances in a more cost-effective manner. Under these agreements, the Account sells US dollars for Canadians dollars, with simultaneous agreements to repurchase US dollars on future dates at predetermined exchange rates. Swaps with the Bank of Canada are unwound at the same exchange rates as those used in the initial sales, while the rates used in swaps with financial institutions reflect the premium or discount prevailing in the market at the time the swaps were entered into. These swaps result in decreases in the Account's foreign currency assets and in the level of advances from the CRF. The effect is reversed when the swaps mature. Net valuation gains or losses on currency swaps are recorded at maturity using exchange rates prevailing at that time.

At year end, the Account had the following commitments to repurchase US dollars under swap arrangements:

	1991		1990	
	US	C	US	C
	(in millions of dollars)			
Bank of Canada	2,645	3,042	3,420	3,965
Financial institutions	2,000	2,282		
	4,645	5,324	3,420	3,965

(b) Gold options

During the year the Minister of Finance authorized the sale of call options on part of the Account's gold holdings. Under such transactions, the Account receives a premium against commitments to sell gold, at predetermined prices, on the expiry date of the options which can be exercised at the holder's discretion. No gold is sold unless the holders of the options exercise their right on the expiry dates.

At year end, the Account had commitments to sell 40,000 fine ounces of gold, under short-term call option contracts with a total value of US $15 million.

11. Net valuation gains (losses)

	1991			1990
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
US dollars	–84	24	–60	206
Special Drawing Rights	6	–1	5	89
Gold	–4		–4	70
Japenese yen	304	–41	263	271
Deutsche marks	–48		–48	189
Swiss francs	12	13	25	–40
	186	–5	181	785

SECTION 10

1991-92
PUBLIC ACCOUNTS

Unmatured Debt

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  Statement of all borrowing transactions on behalf of Her Majesty **10**.16

UNMATURED DEBT

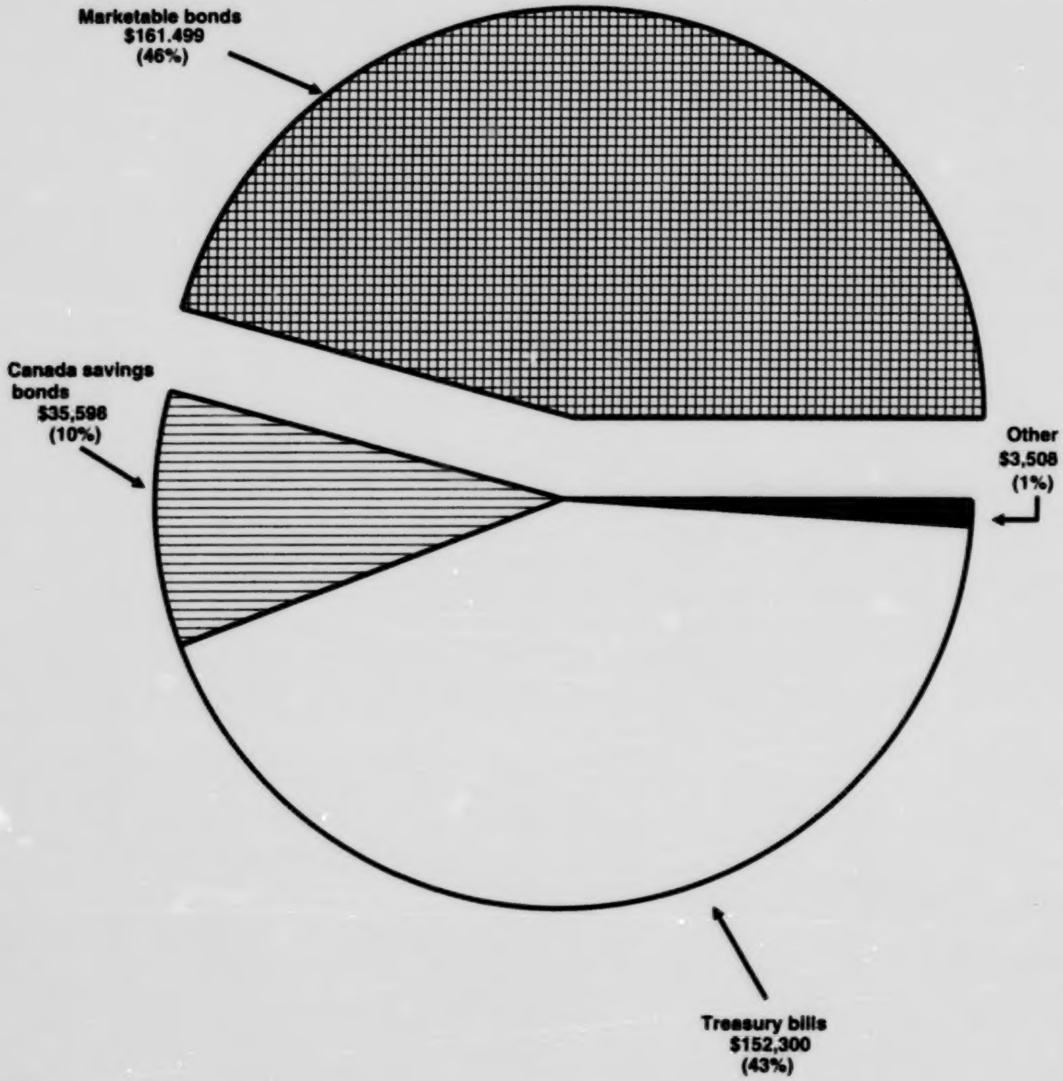
Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements.

Chart A presents unmatured debt by category for the current fiscal year while Chart B compares unmatured debt for the last five fiscal years. Table 10.1 presents the transactions and year-end balances of unmatured debt.

CHART A
UNMATURED DEBT [(1)]
(in millions of dollars)



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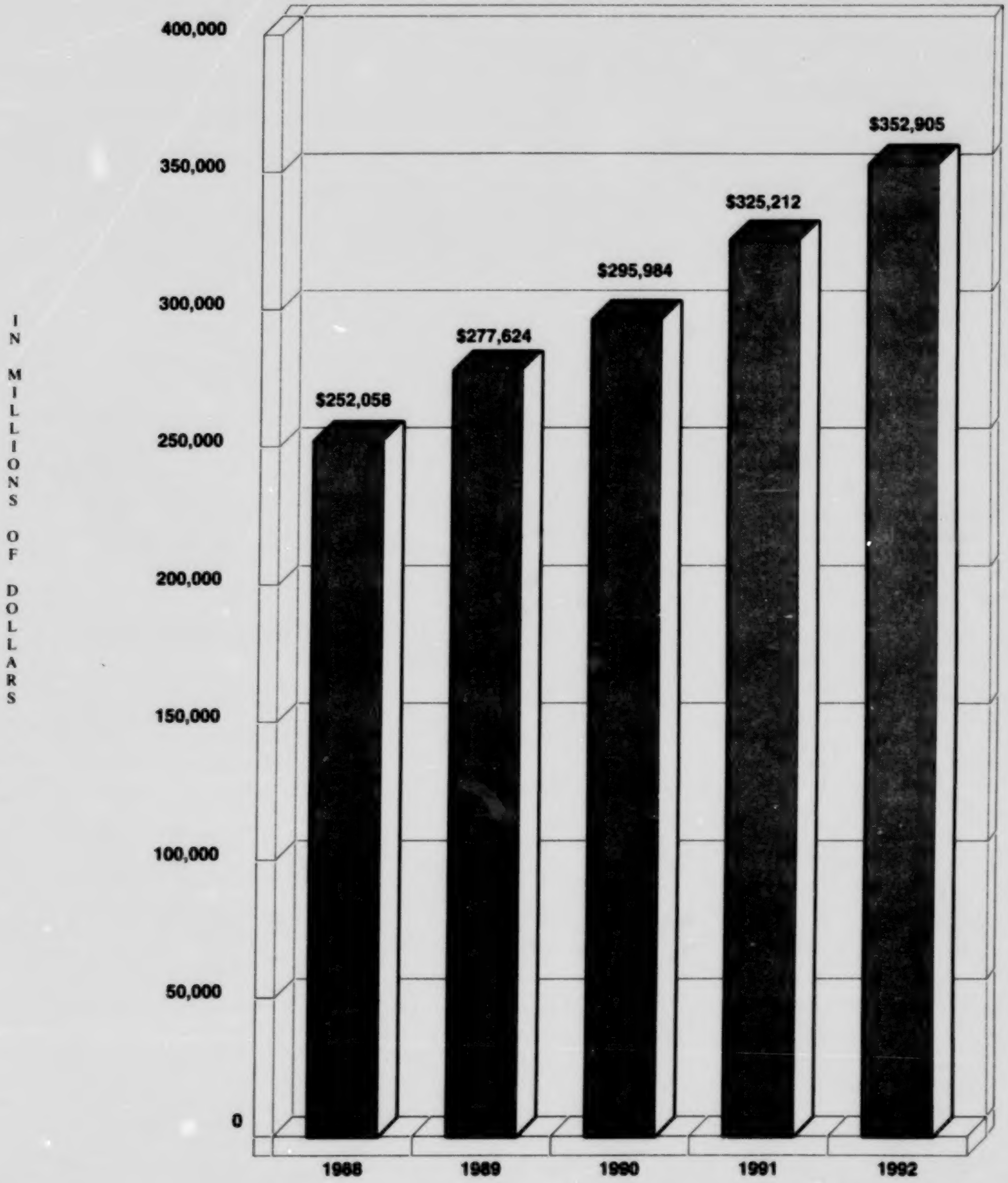
(1) Gross basis

CHART B
UNMATURED DEBT [1]



[1] Gross basis

TABLE 10.1

UNMATURED DEBT

	April 1/1991	Issues	Retirements	March 31/1992
	$	$	$	$
Payable in Canadian currency—				
Marketable bonds, Table 10.2	143,599,900,324	27,780,277,722	13,318,478,000	158,061,700,046
Canada savings bonds, Table 10.3	34,444,175,300	9,600,674,800	8,446,998,400	35,597,851,700
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 10.4	3,492,216,000	15,763,000	6,540,000	3,501,439,000
Treasury bills, Table 10.5	139,150,000,000	347,400,000,000	334,250,000,000	152,300,000,000
	320,686,291,624	*384,796,715,522*	*356,022,016,400*	*349,460,990,746*
Less: Government's holdings of unmatured debt—				
Marketable bonds	114,984,000	59,650,000	163,950,000	10,684,000
Canada savings bonds held on account of employees	131,261,828	49,721,139	106,769,799	74,213,168
Canada savings bonds held on account of the Payroll Savings Plan	956,167,800	1,472,072,500	1,571,634,800	856,605,500
Consolidation adjustment[1]	106,876,000		28,304,000	78,572,000
	1,309,289,628	*1,581,443,639*	*1,870,658,599*	*1,020,074,668*
	319,377,001,996	383,215,271,883	354,151,357,801	348,440,916,078
Payable in foreign currencies—				
Marketable bonds, Table 10.2	3,503,704,671	117,588,720	184,696,378	3,436,597,013
Notes and loans, Table 10.6	13,892,400	160,200	6,917,400	7,135,200
Canada bills, Table 10.7	1,008,071,906	3,081,094,125	4,089,166,031	
	4,525,668,977	3,198,843,045	4,280,779,809	3,443,732,213
Total unmatured debt	323,902,670,973	386,414,114,928	358,432,137,610	351,884,648,291

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.11.

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- —bought and sold on the open market;
- —payable in Canadian or foreign currency;
- —subject to call or redemption before maturity;
- —fixed dates of maturity;
- —interest payable either in coupon or registered form; and,
- —face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 10.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1992.

TABLE 10.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1991	Issues[1]	Retirements[1]	March 31/1992
				$	$	$	$
Payable in Canadian currency—							
Matured 1991-92							
1991—May 1	9.75	Feb 6/86-Mar 15/86 Dec 15/87	H75	825,000,000		825,000,000	
May 1	14.5	May 1/81	J62	490,857,000		490,857,000	
June 1	11	May 1/85-May 22/85	H57	425,000,000		425,000,000	
June 6	10.5	June 6/89	A24	550,000,000		550,000,000	
July 1	8.5	Apr 28/86-May 22/86 June 12/86-July 3/86 July 24/86	H83	1,700,000,000		1,700,000,000	
Sept 1	9	July 23/87-Feb 25/88 Apr 14/88-Aug 4/88	A7	1,725,000,000		1,725,000,000	
Sept 6	10.25	Sept 6/89	A26	800,000,000		800,000,000	
Oct 1	18	Oct 15/81	J73	392,685,000		392,685,000	
Dec 6	10.5	Dec 6/89	A28	900,000,000		900,000,000	
Dec 15	11.5	Dec 15/84	H47	225,000,000		225,000,000	
Dec 15	8.75	Sept 2/86-Oct 1/86 Oct 23/86-Nov 12/86 July 1/87	H89	1,850,000,000		1,850,000,000	
1992—Feb 1	15.5	Feb 1/82-Aug 1/82	J76	1,246,186,000		1,246,186,000	
Mar 1	8.5	Jan 6/87-May 1/87	H94	1,025,000,000		1,025,000,000	
Mar 6	11.5	Mar 6/90	A31	1,000,000,000		1,000,000,000	
				13,154,728,000		*13,154,728,000*	
Maturing 1992-93							
1992—Apr 1	7.75	Mar 12/87	A1	600,000,000			600,000,000
June 1	10.25	June 12/85-July 1/85 July 23/85-Sept 1/85 Sept 24/87-Oct 15/87 Sept 1/88	H61	1,850,000,000			1,850,000,000
June 1	15	June 1/82	J82	200,000,000			200,000,000
June 6	12.25	June 6/90	A35	1,000,000,000			1,000,000,000
July 1	9.25	May 21/87-Aug 13/87 Sept 1/87-June 1/88 Oct 1/89	A4	1,400,000,000			1,400,000,000
July 1	15	July 1/82	J85	398,789,000			398,789,000
Sept 1	5.75	Sept 1/66-Dec 15/66 Feb 1/67	F6	225,000,000			225,000,000
Sept 1	14.25	Sept 1/82	J88	648,917,000			648,917,000
Sept 5	10.75	Sept 5/90	A36	1,200,000,000			1,200,000,000
Oct 15	13.5	Oct 15/82	J91	400,000,000			400,000,000
Nov 15	12.75	Nov 1/82	J93	500,000,000			500,000,000
Dec 5	10.25	Dec 5/90	A38	1,300,000,000			1,300,000,000
Dec 15	11.75	Nov 22/82-Dec 15/82 Aug 1/83-Sept 1/83	J95	2,050,000,000			2,050,000,000
1993—Feb 1	11.25	Feb 1/83-Mar 15/83 Apr 27/83-July 12/83	J99	1,850,000,000			1,850,000,000
Mar 5	9.25	Mar 5/91	A41	1,300,000,000			1,300,000,000
				14,922,706,000			*14,922,706,000*
Maturing 1993-94							
1993—Apr 1	10.25	Jan 25/90-Feb 1/90	A29	925,000,000			925,000,000
May 1	10.75	May 15/83-June 21/83 Nov 5/87-Mar 15/89 Mar 15/90	H3	1,725,000,000			1,725,000,000
June 1	15.25	June 1/81-July 31/81	J65	895,006,000			895,006,000
June 6	9	June 6/91	A44		1,350,000,000		1,350,000,000
July 1	8.75	Feb 18/88-Mar 15/88 May 5/88	A13	1,625,000,000			1,625,000,000
July 1	14.75	July 1/81	J69	445,459,000			445,459,000
Sept 1	9.5	June 23/88-July 21/88 Oct 15/88-Oct 31/88 Dec 15/88-Oct 19/89 Dec 15/89	A16	2,450,000,000			2,450,000,000
Sept 6	8.75	Sept 6/91	A46		1,400,000,000		1,400,000,000
Oct 15	11.75	Sept 27/83-Oct 15/83 Feb 1/84-Apr 26/90 May 1/90-Aug 1/90	H8	2,125,000,000			2,125,000,000
Dec 6	7	Dec 6/91	A48		1,400,000,000		1,400,000,000

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1991	Issues[1]	Retirements[1]	March 31/1992
				$	$	$	$
Dec 15	11.5	Nov 8/83-Dec 15/83 Feb 21/84	H12	850,000,000			850,000,000
1994—Feb 1	8.75	Dec 15/86	H93	250,000,000			250,000,000
Feb 1	10.25	Jan 5/89-Fev 9/89 Oct 1/90-Oct 18/90 Dec 15/90-Feb 1/91	A21	2,350,000,000			2,350,000,000
Mar 1	8.25	Jan 29/87-Feb 19/87 Mar 15/87	H96	800,000,000			800,000,000
Mar 1	12	Mar 13/84-Apr 10/85	H17	700,000,000			700,000,000
Mar 6	7.5	Mar 6/92	A51		1,000,000,000		1,000,000,000
				15,140,465,000	*5,150,000,000*		*20,290,465,000*
Maturing 1994-95							
1994—Apr 1	13	Apr 1/84-May 1/84 Aug 22/84	H21	1,025,000,000			1,025,000,000
May 15	13.75	June 1/84-July 11/84 Aug 1/84	H25	1,200,000,000			1,200,000,000
June 15	9.5	June 15/74-July 1/75 Aug 15/75-June 1/76 Aug 1/76-Apr 1/77	F85	639,770,000		29,250,000	610,520,000
July 15	7.75	Apr 16/87	A3	400,000,000			400,000,000
July 15	13.5	June 19/84	H29	250,000,000			250,000,000
Oct 1	9.25	June 18/87-July 30/87 Feb 1/88-Apr 14/88 July 1/89-Aug 1/89 Feb 21/91	A6	2,525,000,000			2,525,000,000
Oct 1	12.75	Sept 12/84	H39	475,000,000			475,000,000
Dec 1	6.25	Dec 1/67	F23	125,000			125,000
Dec 15	12.5	Oct 1/84-Oct 24/84	H42	900,000,000			900,000,000
Dec 15	9.25	Aug 24/89-Oct 1/89 Nov 1/89-July 1/91 Sept 1/91	A25	1,625,000,000	75,000,000		1,700,000,000
1995—Feb 1	11.5	Feb 1/85	H51	375,000,000			375,000,000
Feb 1	12.25	Nov 14/84-Mar 19/85	H44	725,000,000			725,000,000
Mar 1	10	Jan 5/88-June 1/88 Aug 11/88-Dec 15/89 Feb 1/90-Feb 26/90	A12	2,800,000,000			2,800,000,000
Mar 1	11.75	Dec 15/84-May 1/90	H48	925,000,000			925,000,000
				13,864,895,000	*75,000,000*	*29,250,000*	*13,910,645,000*
Maturing 1995-96							
1995—Apr 1	11.25	Feb 19/85-May 1/85 May 22/85	H54	1,350,000,000			1,350,000,000
June 1	10.5	June 12/85-July 1/85 July 23/85-Sept 1/85 Mar 15/90-April 11/90	H62	3,100,000,000			3,100,000,000
Oct 1	6.5	Oct 1/68	F33	100,000,000			100,000,000
Oct 1	10	Oct 1/75-Dec 15/75 Feb 1/76-Apr 1/76	F97	658,750,000		6,375,000	652,375,000
Dec 15	10.75	Oct 1/85-Oct 23/85 Nov 15/85-Mar 15/89 July 26/90-Aug 1/90 Aug 28/90	H67	3,050,000,000			3,050,000,000
1996—Mar 1	10.25	Feb 6/86-Dec 15/87 Sept 22/88-Oct 1/90 Dec 15/90-Feb 1/91 Feb 14/91	H76	2,600,000,000			2,600,000,000
				10,858,750,000		*6,375,000*	*10,852,375,000*
Maturing 1996-97							
1996—May 1	9.25	Apr 10/86-June 1/87 July 1/87-Mar 31/88 July 27/89-Aug 31/89	H80	3,300,000,000			3,300,000,000
June 1	8.75	Apr 28/86-May 22/86 July 24/86-Oct 1/86 Dec 15/86-May 1/87	H84	2,175,000,000			2,175,000,000
Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000
Oct 1	9.25	May 1/91-June 20/91 July 1/91-Sept 1/91 Sept 19/91	A42		3,425,000,000		3,425,000,000

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1991	Issues(1)	Retirements(1)	March 31/1992
				$	$	$	$
1997—Mar 1	8.25	Jan 29/87-Feb 19/87 Mar 15/87-Oct 31/91 Nov 28/91-Dec 15/91	H97	1,125,000,000	2,275,000,000		3,400,000,000
				6,655,000,000	*5,700,000,000*		*12,355,000,000*
Maturing 1997-98							
1997—May 15	9.25	May 15/77-July 1/77 Sept 1/77-Feb 1/78	J9	906,000,000		30,000,000	876,000,000
July 1	7.50	Feb 1/92	A50		1,200,000,000		1,200,000,000
Oct 1	9.75	Aug 13/87-Sept 1/87 Nov 15/87-Feb 1/88 May 12/88-Jan 4/90 Feb 21/91	A8	2,775,000,000			2,775,000,000
(2) 1998—Mar 15	3.75	Sept 15/56	T15	197,045,000			197,045,000
Mar 15	10.75	Oct 15/87-Mar 15/89 Apr 13/89-Aug 16/90	A10	2,225,000,000			2,225,000,000
				6,103,045,000	*1,200,000,000*	*30,000,000*	*7,273,045,000*
Maturing 1998-99							
1998—Oct 1	9.5	June 30/88- July 21/88 Nov 15/88-July 1/89 Aug 15/91	A17	2,200,000,000	900,000,000		3,100,000,000
Dec 1	10.25	Sept 1/88-Oct 15/88 Dec 15/88-Jan 26/89	A18	2,275,000,000			2,275,000,000
				4,475,000,000	*900,000,000*		*5,375,000,000*
Maturing 1999-2000							
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	545,625,000		18,125,000	527,500,000
Dec 1	13.5	Dec 1/80	J53	400,000,000			400,000,000
Dec 1	9.25	Sept 21/89-Oct 1/89 Nov 16/89-Dec 15/89	A27	2,825,000,000			2,825,000,000
2000—Mar 15	13.75	Mar 31/80-Mar 1/81 Mar 31/81-Oct 15/82	J39	1,050,000,000			1,050,000,000
				4,820,625,000		*18,125,000*	*4,802,500,000*
Maturing 2000-01							
2000—May 1	9.75	Feb 1/90-Feb 15/90	A30	1,575,000,000			1,575,000,000
July 1	10.5	Mar 15/90-Mar 29/90 June 21/90-Aug 1/90	A32	2,900,000,000			2,900,000,000
July 1	15	July 1/81	J70	175,000,000			175,000,000
Sept 1	11.5	May 1/90-Nov 1/90	A33	1,200,000,000			1,200,000,000
Dec 15	9.75	Dec 15/78	J22	509,375,000		9,375,000	500,000,000
2001—Feb 1	15.75	June 1/81-July 31/81	J66	425,000,000			425,000,000
Mar 1	10.5	Sept 20/90-Oct 1/90 Dec 15/90-Feb 1/91	A37	3,175,000,000			3,175,000,000
				9,959,375,000		*9,375,000*	*9,950,000,000*
Maturing 2001-02							
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			1,325,000,000
June 1	9.75	Feb 21/91-Mar 1/91 Mar 28/91-May 16/91	A40	2,600,000,000	950,000,000		3,550,000,000
Oct 1	9.5	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,273,375,000		40,625,000	1,232,750,000
Dec 1	9.75	July 1/91-July 18/91 Sept 1/91-Oct 1/91	A45		3,850,000,000		3,850,000,000
2002—Feb 1	8.75	Feb 1/77	J7	220,500,000		7,500,000	213,000,000
Mar 15	15.5	Mar 31/82-May 1/82	J79	350,000,000			350,000,000
				5,768,875,000	*4,800,000,000*	*48,125,000*	*10,520,750,000*
Maturing 2002-03							
2002—Apr 1	8.5	Nov 14/91-Dec 15/91 Mar 1/92	A47		2,950,000,000		2,950,000,000
May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000			1,850,000,000
Dec 15	11.25	Dec 15/79-July 1/80 May 15/83	J34	1,625,000,000			1,625,000,000
2003—Feb 1	11.75	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,700,000,000			2,700,000,000
				6,175,000,000	*2,950,000,000*		*9,125,000,000*

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1991	Issues[1]	Retirements[1]	March 31/1992
				$	$	$	$
Maturing 2003-04							
2003—Oct 1	9.5	Aug 15/78-Oct 1/78	J18	693,000,000		22,500,000	670,500,000
2004—Feb 1	10.25	Feb 1/79-Mar 15/79					
		Mar 21/79-Aug 15/79	J24	2,200,000,000			2,200,000,000
				2,893,000,000		*22,500,000*	*2,870,500,000*
Maturing 2004-05							
2004—June 1	13.5	Apr 1/84-May 1/84	H22	550,000,000			550,000,000
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	875,000,000			875,000,000
2005—Mar 1	12	Oct 15/83-Nov 8/83					
		Dec 15/83-Feb 1/84					
		Feb 21/84-Dec 15/84	H9	1,775,000,000			1,775,000,000
				3,200,000,000			*3,200,000,000*
Maturing 2005-06							
2005—Sept 1	12.25	Aug 1/83-Sept 1/83					
		Sept 27/83-Apr 10/85	H6	1,375,000,000			1,375,000,000
2006—Mar 1	12.5	Mar 13/84-Nov 14/84					
		Mar 19/85	H18	975,000,000			975,000,000
				2,350,000,000			*2,350,000,000*
Maturing 2006-07							
2006—Oct 1	14	June 1/84-July 11/84					
		Aug 1/84	H26	1,025,000,000			1,025,000,000
2007—Mar 1	13.75	June 19/84	H30	325,000,000			325,000,000
				1,350,000,000			*1,350,000,000*
Maturing 2007-08							
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			700,000,000
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	750,000,000			750,000,000
				1,450,000,000			*1,450,000,000*
Maturing 2008-09							
2008—June 1	10	Dec 15/85-Sept 1/87					
		Feb 1/88-Apr 14/88					
		June 1/88-July 21/88					
		Oct 15/88-Dec 15/88					
		Feb 23/89-June 1/89	H74	3,450,000,000			3,450,000,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	725,000,000			725,000,000
2009—Mar 1	11.5	May 22/85	H58	400,000,000			400,000,000
				4,575,000,000			*4,575,000,000*
Maturing 2009-10							
2009—June 1	11	Oct 1/85-Oct 23/85					
		Oct 15/87	H68	925,000,000			925,000,000
Oct 1	10.75	June 12/85-July 1/85					
		Sept 1/85-Sept 1/88	H63	1,300,000,000			1,300,000,000
2010—Mar 1	9.75	Mar 15/86	H79	325,000,000			325,000,000
				2,550,000,000			*2,550,000,000*
Maturing 2010-11							
2010—June 1	9.5	Apr 10/86-July 1/87					
		July 1/89-Aug 10/89					
		Oct 1/89-Dec 15/89					
		Feb 1/90	H81	2,975,000,000			2,975,000,000
Oct 1	8.75	Apr 28/86	H85	325,000,000			325,000,000
2011—Mar 1	9	July 3/86-Sept 2/86					
		Oct 23/86-Dec 15/86					
		May 1/87-Mar 15/88	H87	1,975,000,000			1,975,000,000
				5,275,000,000			*5,275,000,000*
Maturing 2011-12							
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	750,000,000			750,000,000
Maturing 2013-14							
2014—Mar 15	10.25	Mar 15/89-Mar 30/89					
		Mar 15/90-July 1/90					
		Aug 1/90-Feb 21/91	A23	3,150,000,000			3,150,000,000
Maturing 2015-16							
2015—June 1	11.25	May 1/90-May 31/90					
		Oct 1/90-Nov 15/90	A34	2,350,000,000			2,350,000,000

TABLE 10.2

MARKETABLE BONDS—*Concluded*

Maturity date	%	Issue date	Series	April 1/1991	Issues[1]	Retirements[1]	March 31/1992
				$	$	$	$
Maturing 2019-20							
2019—Dec 31	10.186	Mar 23/90	M1	8,436,324			8,436,324
Maturing 2020-21							
2021—Mar 15	10.5	Dec 15/90-Jan 9/91 Feb 1/91	A39	1,800,000,000			1,800,000,000
Maturing 2021-22							
2021—June 1	9.75	May 9/91-June 1/91 July 1/91-Aug 1/91 Sept 1/91-Oct 17/91	A43		4,650,000,000		4,650,000,000
[4] Dec 1	4.25	Dec 10/91	L25		705,277,722		705,277,722
					5,355,277,722		*5,355,277,722*
Maturing 2022-23							
2022—June 1	9.25	Dec 15/91-Jan 3/92	A49		1,650,000,000		1,650,000,000
Total marketable bonds (Canadian currency)				143,599,900,324	27,780,277,722	13,318,478,000	158,061,700,046
Payable in foreign currencies—							
United States dollars—							
1995—July 15	10.125	July 15/85		148,272,428	4,034,362		152,306,790
Nov 21	10	Nov 21/85		578,850,000	15,750,000		594,600,000
1996—Feb 27	9	Feb 27/86		1,157,700,000	31,500,000		1,189,200,000
[2] 1998—Apr 1	8.625	Apr 1/78		184,236,378		184,236,378	
				2,069,058,806	*51,284,362*	*184,236,378*	*1,936,106,790*
Swiss francs—							
1992—May 10	5.25	May 10/84		159,180,000		460,000	158,720,000
[3] Japanese yen—							
[3] 1992—June 25	4.375	June 25/87		644,089,645	17,525,113		661,614,758
1993—July 23	5.625	July 23/86		631,376,220	48,779,245		680,155,465
				1,275,465,865	*66,304,358*		*1,341,770,223*
Total marketable bonds (foreign currencies)				3,503,704,671	117,588,720	184,696,378	3,436,597,013
Total				147,103,604,995	27,897,866,442	13,503,174,378	161,498,297,059

[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

[2] Subject to redemption before maturity.

[3] While the terms of the issue remain unaltered from the bondholders' perspective, the Government's Japanese yen liability was converted through a "currency swap" into a floating rate U.S. dollar liability which is based on 6-month London Inter-bank Offered Rate (LIBOR).

[4] The rate of return of this issue is linked to the Consumer Price Index for Canada.

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—issued to Canadian residents;

—issued in Canadian currency only;

—registered in the name of the holder;

—fixed dates of maturity;

—not marketable;

—redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity of seven years or more.

Table 10.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 10.3

CANADA SAVINGS BONDS

Maturity date	%	Issue date	Series	April 1/1991	Issues	Retirements	March 31/1992
				$	$	$	$
1991—Nov 1	10.5-11.5-10.75	1984-85	S39	3,416,677,200		3,416,677,200	
1992—Nov 1	10.75-7.5	1985-86	S40	4,597,583,400		386,051,200	4,211,532,200
1993—Nov 1	10.75-7.5	1986-87	S41	2,794,811,200		231,820,600	2,562,990,600
1997—Nov 1	10.75-7.5	1987-88	S42	6,143,529,700		576,676,700	5,566,853,000
1998—Nov 1	10.75-7.5	1988-89	S43	5,925,562,600		612,428,400	5,313,134,200
2001—Nov 1	10.75-7.5	1989-90	S44	5,047,975,700		705,208,900	4,342,766,800
2002—Nov 1	10.75-7.5	1990-91	S45	6,518,035,500		2,136,333,200	4,381,702,300
2003—Nov 1	7.5	1991-92	S46(1)		9,600,674,800	381,802,200	9,218,872,600
Total				34,444,175,300	9,600,674,800	8,446,998,400	35,597,851,700

(1) S46 includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

—not negotiable;

—not transferable;

—not assignable;

—issued in Canadian currency only;

—term to maturity of 20 years or less;

—interest payable semi-annually; and,

—redeemable at face value plus accrued interest.

Table 10.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 10.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1991	Issues	Retirements	March 31/1992
	$	$	$	$
Canada Pension Plan Investment Fund—				
Matured 1991-92	6,540,000		6,540,000	
Maturing 1992-93	7,112,000			7,112,000
1993-94	7,907,000			7,907,000
1994-95	9,087,000			9,087,000
1995-96	10,217,000			10,217,000
1996-97	10,651,000			10,651,000
1997-98	11,351,000			11,351,000
1998-99	12,015,000			12,015,000
1999-2000	17,709,000			17,709,000
2000-01	22,971,000			22,971,000
2001-02	17,622,000			17,622,000
2002-03	17,414,000			17,414,000
2003-04	17,259,000			17,259,000
2004-05	16,661,000			16,661,000
2005-06	239,955,000			239,955,000
2006-07	1,352,282,000			1,352,282,000
2007-08	699,981,000			699,981,000
2008-09	519,360,000			519,360,000
2009-10	71,112,000			71,112,000
2010-11	425,010,000			425,010,000
2011-12		15,763,000		15,763,000
Total	3,492,216,000	15,763,000	6,540,000	3,501,439,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

—issued at a discount in lieu of interest payments;

—common terms: 3 months, 6 months and 12 months;

—issued in Canadian currency only;

—transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1992 consists of $3,000 million in odd issue bills; $47,100 million in three-month bills; $45,600 million in six-month bills; and, $56,600 million in 364-day bills.

Table 10.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 10.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1991	13,400	7,150	6,000	26,550	13,400	6,200	3,200	22,800	3,750
May	16,550	8,050	7,750	32,350	15,850	8,400	7,750	32,000	350
June	14,700	7,100	4,700	26,500	14,450	7,400	3,600	25,450	1,050
July	15,400	7,400	5,700	28,500	13,400	7,100	5,850	26,350	2,150
August	18,000	8,800	6,500	33,300	16,550	8,000	5,600	30,150	3,150
September	14,400	7,200	6,100	27,700	14,700	7,400	5,000	27,100	600
October	13,100	6,500	5,800	25,400	15,400	7,150	4,000	26,550	–1,150
November	17,600	8,500	5,300	31,400	18,000	8,050	6,500	32,550	–1,150
December	14,000	7,200	5,500	26,700	14,400	7,100	5,500	27,000	–300
January, 1992	18,200	9,000	7,000	34,200	17,100	9,100	6,200	32,400	1,800
February	13,900	6,900	5,150	25,950	13,600	7,100	4,400	25,100	850
March	15,000	7,500	6,350	28,850	14,000	7,200	5,600	26,800	2,050
	184,250	91,300	71,850	347,400	180,850	90,200	63,200	334,250	13,150
Balance at April 1, 1991									139,150
Balance at March 31, 1992									152,300

Notes and Loans

This account records borrowings of Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc) which were directly assumed by the Government of Canada pursuant to Regional Industrial Expansion Vote 7c, Appropriation Act No. 4, 1984-85.

The balance at March 31, 1992 consist of notes of $6,000,000 US ($7,135,200 Cdn), assumed from Canadair Financial Corporation Inc (now called Cartierville Financial Corporation Inc).

The foreign currency balance was translated into Canadian dollars using the year-end closing rate of exchange at March 31, 1992.

Table 10.6 presents a summary of the balances and transactions for the notes and loans.

TABLE 10.6

NOTES AND LOANS

Maturity date	%	Issue date	April 1/1991	Issues(1)	Retirements(1)	March 31/1992
			$	$	$	$
Payable in United States dollars—						
Debts assumed from Canadair Financial Corporation Inc(2)—1992—April 26	8.5	April 26/82	13,892,400	160,200	6,917,400	7,135,200

(1) Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.

(2) Subject to redemption before maturity.

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money markets under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

—issued at a discount in lieu of interest payments;

—term to maturity of not more than 270 days;

—transferable; and,

—bought and sold on the open market.

Table 10.7 presents a monthly summary of Canada bill issues and redemptions.

As of March 31, 1992, all Canada bills have been redeemed.

TABLE 10.7

CANADA BILL ISSUES AND REDEMPTIONS

	Issues	Redemptions	Net change
	$	$	$
April, 1991	729,626,793	712,125,795	17,500,998
May	578,736,337	644,084,481	-65,348,144
June	301,182,082	379,904,283	-78,722,201
July	469,168,164	457,164,820	12,003,344
August	670,721,126	590,066,091	80,655,035
September	331,659,623	643,835,870	-312,176,247
October		465,164,943	-465,164,943
November		79,093,312	-79,093,312
December		73,875,785	-73,875,785
January, 1992		13,671,880	-13,671,880
February			
March		30,178,771	-30,178,771
	3,081,094,125	4,089,166,031	-1,008,071,906
Balance at April 1, 1991			1,008,071,906
Balance at March 31, 1992			

SUPPLEMENTARY STATEMENTS

Interest Rates

Table 10.8 sets out unmatured debt as at March 31, for each of the years 1987-88 to 1991-92 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, notes and loans, and Canada bills.

TABLE 10.8

UNMATURED DEBT AS AT MARCH 31, FROM 1988 TO 1992, WITH THE AVERAGE RATE OF INTEREST THEREON

			Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt (gross)	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1992	161,499	10.25	35,598	7.50	3,501	10.19	152,300	7.68	7	8.50			352,905	8.86
1991	147,104	10.52	34,444	10.75	3,492	10.19	139,150	10.97	14	8.50	1,008	6.42	325,212	10.72
1990	131,810	10.48	40,929	10.50	3,072	10.03	118,550	12.32	177	5.53	1,446	8.20	295,984	11.20
1989	121,121	10.61	47,756	10.50	3,005	10.03	102,700	11.30	1,911	8.73	1,131	9.41	277,624	10.82
1988	110,222	10.62	53,323	9.18	2,492	9.98	81,050	8.57	3,926	8.73	1,045	6.77	252,058	9.61

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 10.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1987-88 to 1991-92 inclusively.

TABLE 10.9

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1992	9.56	6.83	7.24
1991	13.80	9.66	9.67
1990	13.26	11.89	13.26
1989	12.15	8.63	12.14
1988	9.58	6.90	8.53
Six-month bills—			
1992	9.41	6.84	7.41
1991	13.84	9.54	9.66
1990	13.59	11.59	13.59
1989	12.76	8.93	12.58
1988	10.53	7.17	8.81
Other bills—			
1992	9.62	6.90	7.14
1991	13.93	9.22	9.56
1990	13.51	10.97	13.51
1989	12.88	9.23	12.66
1988	11.10	7.38	9.02

Maturity of Government Debt

Table 10.10 presents total unmatured debt arranged in order of maturity.

TABLE 10.10

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Non-marketable bonds				Treasury bills		Notes and loans		Total unmatured debt (gross)	
			Canada savings bonds		Canada Pension Plan Investment Fund							
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%	$(millions)	%
1993	15,743	10.61	4,211	7.50	7	7.36	152,300	7.68	7	8.50	172,268	7.95
1994	20,971	9.88	2,563	7.50	8	7.53					23,542	9.62
1995	13,911	10.82			9	8.55					13,920	10.82
1996	12,788	10.36			10	8.94					12,798	10.36
1997	12,355	8.86			11	9.00					12,366	8.86
1998/2002	37,921	10.23	15,223	7.50	82	11.93					53,226	9.45
2003/07	18,896	11.02	13,601	7.50	1,643	9.96					34,140	9.57
2008/12	14,600	10.20			1,731	10.38					16,331	10.22
2013/17	5,500	10.68									5,500	10.68
2018/22	7,164	9.64									7,164	9.64
2023	1,650	9.25									1,650	9.25
	161,499	10.25	35,598	7.50	3,501	10.19	152,300	7.68	7	8.50	352,905	8.86

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.11.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 10.11 presents the information required by Section 49 of the Financial Administration Act. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent enterprise Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 10.11

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY
(in millions of dollars)

	April 1/1991	Issues/ Borrowings	Retirements	March 31/1992
Unmatured debt of the Government of Canada[1]	323,903	386,414	358,432	351,885
Borrowings of enterprise Crown corporations designated as agents of Her Majesty[2]	17,877	146,247	145,546	18,578
Total	341,780	532,661	503,978	370,463

[1] Details can be found in this section.

[2] Details can be found in Section 6 (Table 6.7) of this volume.

SECTION 11

1991-92
PUBLIC ACCOUNTS

Other Information Related to the Financial Statements

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Other accounts reported on the Statement of Assets and Liabilities—
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- Accumulated deficit 11.9

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- Insurance programs of agent enterprise Crown corporations 11.15
- Contingent liabilities 11.16

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—accounts receivable;
—cash in transit;
—cash; and,
—accumulated deficit.

Accounts Receivable

Accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to a Government body for use of its assets, or from the proceeds for provision of services as of the accounting date. Non-tax revenue receivable is accounted for in the period the transactions or events give rise to the revenues.

Accounts receivable written off or forgiven are included in Section 3 of Volume II Part II (Statement of debts, obligations and claims written off or forgiven).

Accounts receivable for tax revenue are not recorded in the accounts of Canada. However, these amounts are reported on a memorandum basis and details of the balances are included in Section 4 of Volume II Part II.

Table 11.1 presents a summary of the balances and transactions for accounts receivable. Chart A compares accounts receivable for the last five fiscal years.

TABLE 11.1

ACCOUNTS RECEIVABLE

	April 1/1991	Credits	Charges	March 31/1992
	$	$	$	$
Non-tax revenue receivable(1)	2,454,000,000		1,123,724,696	3,577,724,696
Other receivables	309,284,000	309,284,000	293,000,000	293,000,000
Accounts receivable of consolidated Crown corporations(2)	401,815,000	64,307,000		337,508,000
Total	3,165,099,000	373,591,000	1,416,724,696	4,208,232,696

(1) Non-tax revenue receivable is net of an allowance for doubtful accounts of $1,776 million for 1992 ($1,508 million for 1991).

(2) Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Non-tax revenue receivable

This account records accrued financial claims arising from non-tax revenue amounts owed to the Government. Non-tax revenue receivable is to be accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Table 11.2 presents additional disclosure of information related to long-term accounts receivable for non-tax revenue. A long-term account receivable is defined as an account receivable not collectable until at least 12 months after the accounting date.

Table 11.3 presents the aging for non-tax revenue receivable (net of allowance for doubtful accounts) for the period over which claims at March 31, 1992 have been outstanding.

CHART A
ACCOUNTS RECEIVABLE

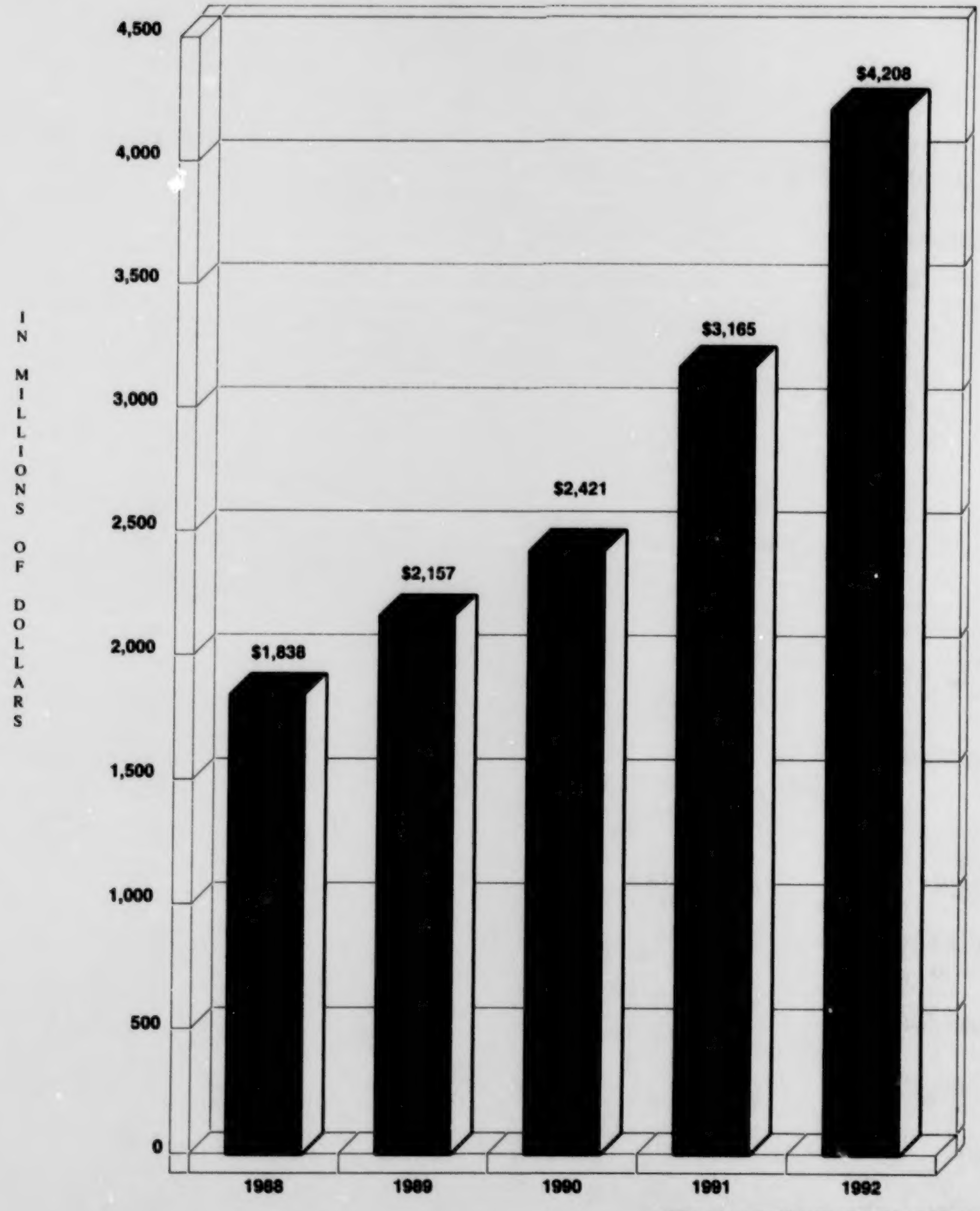


TABLE 11.2

LONG-TERM ACCOUNTS RECEIVABLE FOR NON-TAX REVENUE

(in thousands of dollars)

	1992			1991
Categories of long-term accounts receivable for non-tax revenue	Gross accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Non-tax revenue receivable—				
Return on investments	554,255		554,255	376,829 *
Refunds of previous years'expenditure	817,489	220,518	596,971	434,403
Privileges, licences and permits	3,787	56	3,731	4,319
Services and service fees	4,117	3,856	261	2,761
Proceeds from sales	520		520	566
Other non-tax revenue receivable	612,698	261,291	351,407	5,621
Total non-tax revenue receivable	1,992,866	485,721	1,507,145	824,499 *

* Comparative figures for the previous year have been restated.

TABLE 11.3

AGING FOR NON-TAX REVENUE RECEIVABLE

(in thousands of dollars)

	Outstanding days				
Categories of non-tax revenue receivable	0—30	31—60	61—90	Over 90	Total as at March 31,1992
Return on investments	351,444	1,196	597	58,871	412,108
Proceeds from sales	3,539	3,698	926	3,235	11,398
Refunds of previous years'expenditure	30,238	15,498	37,147	184,809	267,692
Privileges, licences and permits	4,226	887	393	5,522	11,028
Services and service fees	220,157	53,278	63,133	60,455	397,023
Domestic coinage					
Miscellaneous	65,927	14,847	40,016	523,052	643,842
	675,531	89,404	142,212	835,944	1,743,091
Other amounts					1,834,634 (1)
Total non-tax revenue receivable (net of allowance for doubtful accounts)					3,577,725

(1) This amount represents long-term accounts receivable and other amounts, which if included, would cause the aging schedule to be misleading.

Other receivables

This account records public moneys received after March 31, but applicable to the year just ended. It includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to non-tax revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

Cash in Transit

Table 11.4 presents a summary of the balances and transactions for cash in transit. Chart B compares cash in transit for the last five fiscal years.

TABLE 11.4

CASH IN TRANSIT

	April 1/1991	Credits	Charges	March 31/1992
	$	$	$	$
Cash in hands of collectors and in transit	1,772,373,171	1,772,373,171	2,786,134,636	2,786,134,636
Moneys received after March 31 but applicable to the current year	541,268,509	541,268,509	300,622,982	300,622,982
Less: portion transferred to accounts receivable—Other receivables	309,284,000	293,000,000	309,284,000	293,000,000
	231,984,509	*834,268,509*	*609,906,982*	*7,622,982*
Other cash—Consolidated Crown corporations[1]	191,630,000	83,799,000		107,831,000
Total	2,195,987,680	2,690,440,680	3,396,041,618	2,901,588,618

[1] Certain Crown corporations are part of the Government's reporting entity. Additional information is provided in Section 5 of this volume and in the audited financial statements (Section 2 of this volume).

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

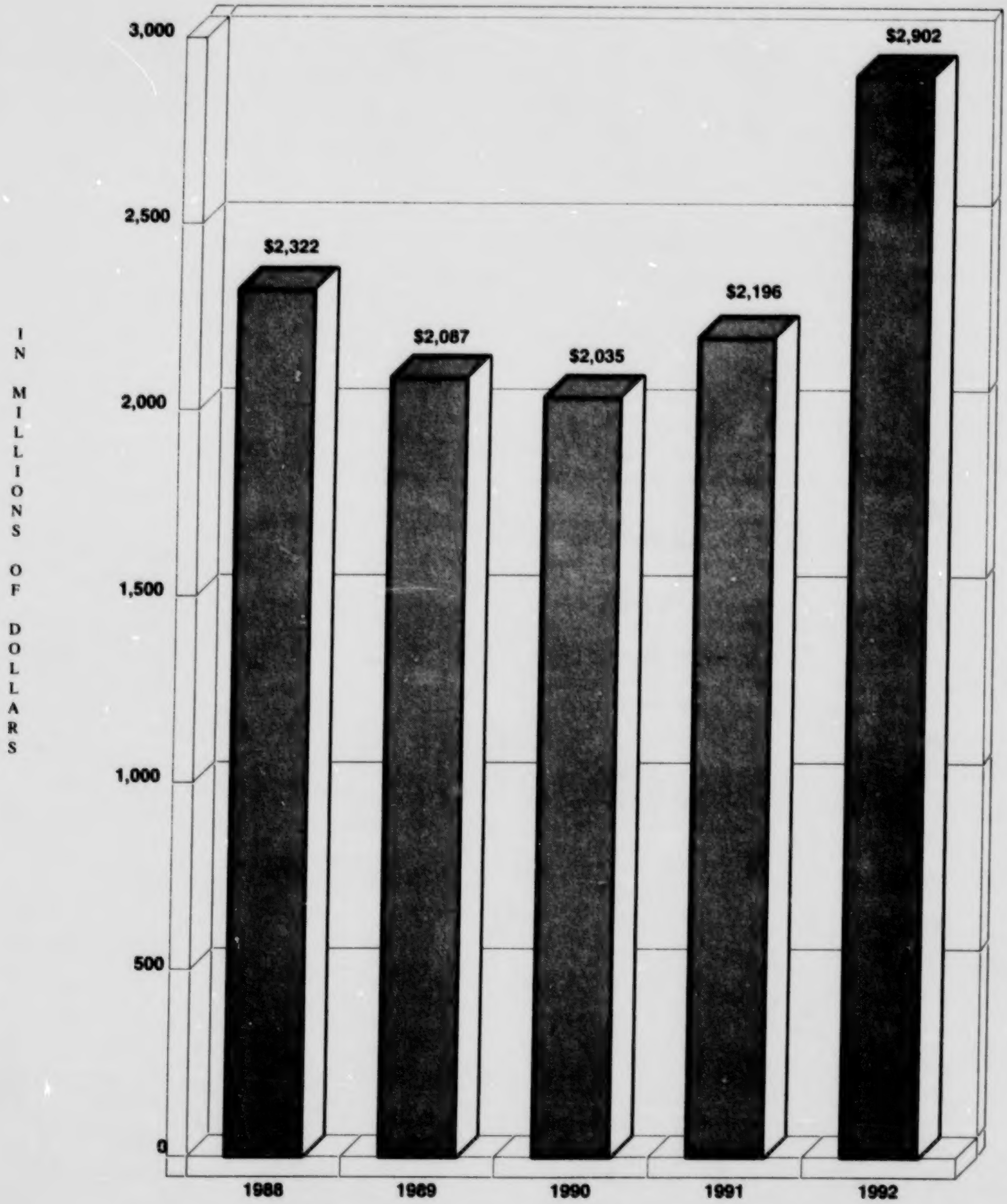
Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes receipts to be credited to asset, liability, (in exceptional cases) tax revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

CHART B
CASH IN TRANSIT



Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 11.5 presents a summary of the balances and related transactions in current and special Receiver General deposits. Chart C compares cash for the last five fiscal years.

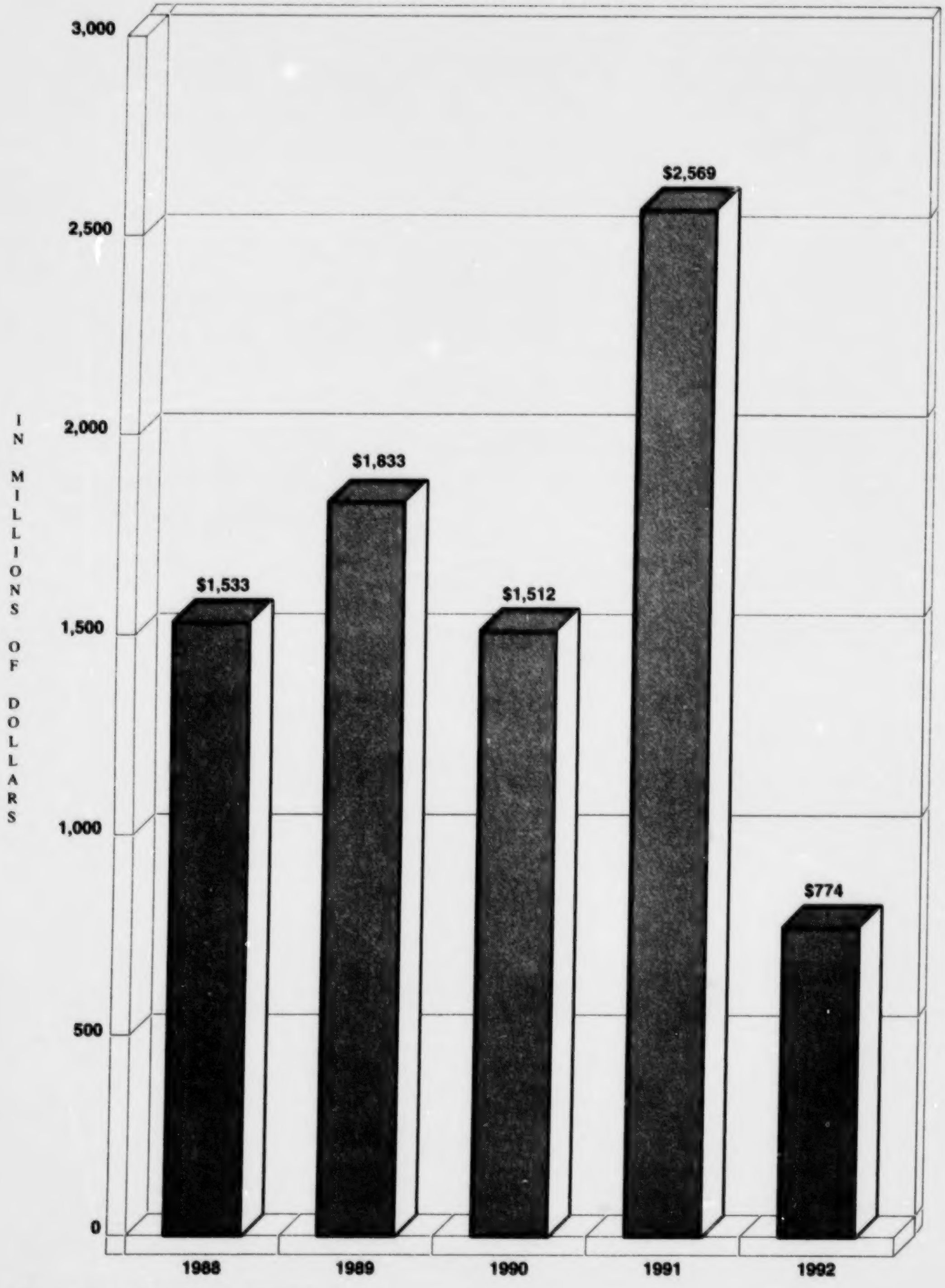
The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and West German marks.

TABLE 11.5

CASH

	April 1/1991	Receipts	Disbursements	March 31/1992
	$	$	$	$
Receiver General—				
Current deposits—				
Canadian currency	2,459,273,271	624,432,264,963	626,214,488,071	677,050,163
Foreign currencies	108,474,793	1,842,964,796	1,855,852,656	95,586,933
Special deposits	1,077,930	389,917,244	389,631,953	1,363,221
Total	2,568,825,994	626,665,147,003	628,459,972,680	774,000,317

CHART C
CASH


3,000
2,500
2,000
1,500
1,000
500
0
IN MILLIONS OF DOLLARS
$1,533
$1,833
$1,512
$2,569
$774
1988
1989
1990
1991
1992

Receiver General current deposits

The monthly balances of Canadian and foreign currency deposits for the last five years are presented in the following tables:

TABLE 11.6
CASH IN CANADIAN CURRENCY DEPOSITS
(in millions of dollars)

At end of month of	Year ended March 31 1992	1991	1990	1989	1988
April	3,041	1,458	821	865	7,268
May	1,218	2,928	3,353	3,874	4,046
June	360	1,675	2,636	2,348	615
July	283	1,280	1,466	3,588	3,101
August	1,206	1,555	3,112	3,021	1,814
September	2,170	1,192	869	1,953	2,532
October	2,906	2,130	1,064	5,028	5,624
November	523	1,664	331	76	7,154
December	2,903	3,958	2,658	3,083	2,942
January	1,249	3,652	4,241	912	2,829
February	37	2,012	2,981	988	2,654
March	677	2,459	1,369	1,708	1,381

TABLE 11.7
CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Year ended March 31 1992	1991	1990	1989	1988
April	29	57	51	110	74
May	13	83	77	95	81
June	16	113	79	99	111
July	44	92	84	97	106
August	23	83	55	80	83
September	14	77	65	91	72
October	20	85	51	116	70
November	11	61	80	50	79
December	31	74	40	40	87
January	28	56	73	61	107
February	14	72	84	151	78
March	96	108	120	101	136

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over total financial assets.

A Statement of Accumulated Deficit is published in Section 2 of this volume.

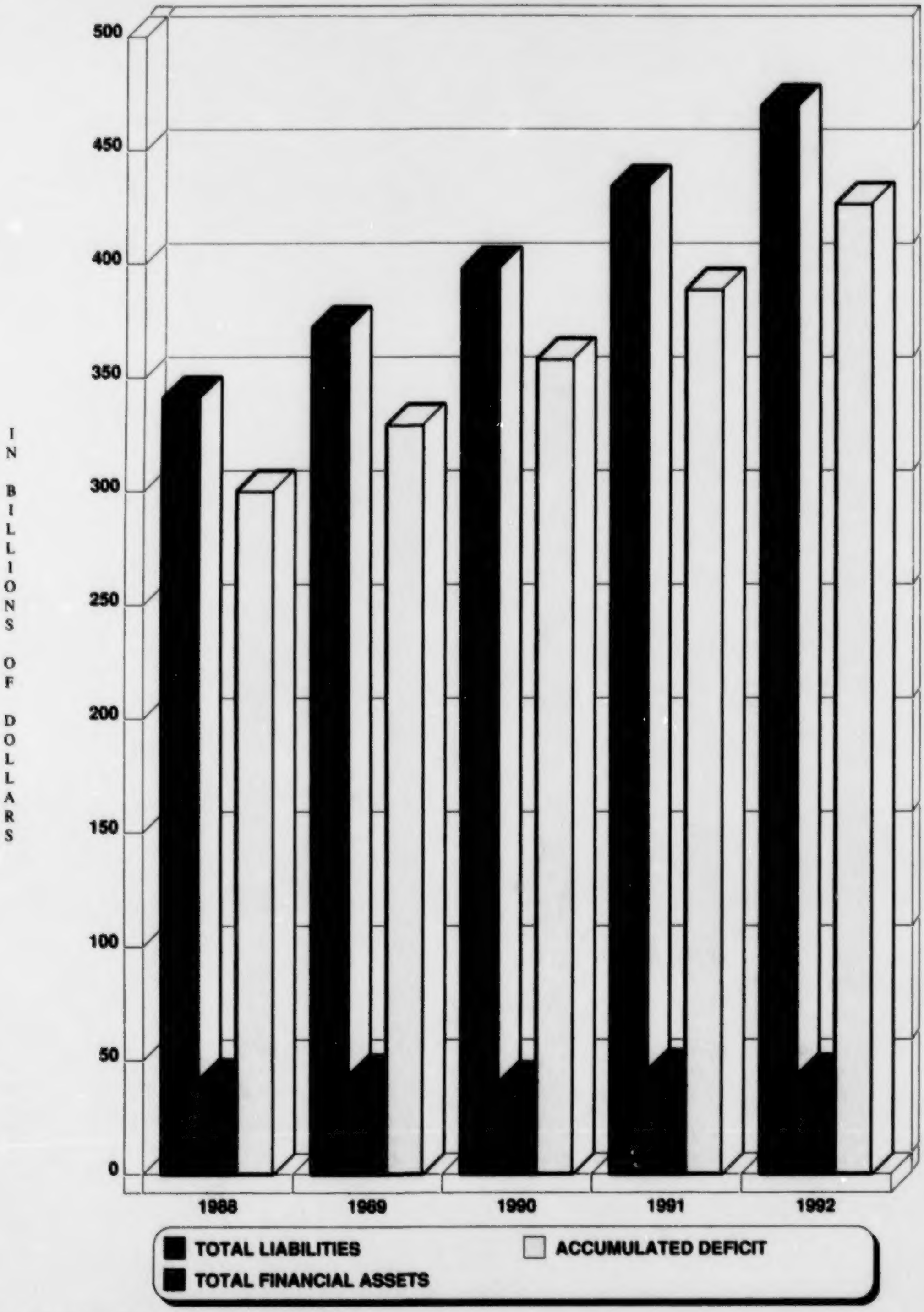
Table 11.8 presents a five year comparative statement of the accumulated deficit, in terms of total liabilities and total financial assets. Chart D compares the accumulated deficit in terms of total liabilities and total financial assets for the last five fiscal years.

TABLE 11.8

STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL FINANCIAL ASSETS
(in millions of dollars)

As at March 31	Total liabilities	*Less:* total financial assets	Accumulated deficit Amount	Increase or decrease (–)
1992	466,690	43,618	423,072	34,643
1991	433,932	45,503	388,429	30,618
1990	398,036	40,225	357,811	28,996
1989	372,147	43,332	328,815	28,951
1988	341,132	41,268	299,864	28,201

CHART D
ACCUMULATED DEFICIT



OTHER INFORMATION

Contractual Commitments

A contractual commitment represents a written obligation to outside organizations or individuals as a result of a contract. The nature of the Government's activities requires it to enter into contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases. Contractual commitments can be classified into four categories: fixed assets, purchases, operating leases and capital leases.

All outstanding contractual commitments of $100 million or more per project at year end are reported in the case of fixed assets, purchases and operating leases. In the case of capital leases, all capital lease arrangements with total minimum lease payments remaining at year end in excess of $1 million per contract are reported.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Fixed assets, purchases and operating leases

Table 11.9 provides details of contractual commitments that involve fixed assets, operating leases and purchases. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 14 to the audited financial statements in Section 2 of this volume.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto and including military equipment, from which benefits are expected to be derived during their useful life and including land.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property.

TABLE 11.9

FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 1992

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitment to be disbursed by March 31					
					1993	1994	1995	1996	1997	1998 and subsequently
Fixed assets—										
National Defence—										
Tribal Class Update and Modernization Program—Warships	1,705	1,705	1,285	420	98	147	123	52		
Arctic and maritime surveillance aircraft	1,076	890	567	323	135	141	31	16		
Canadian Patrol Frigate Program—Warships	9,724	7,429	5,841	1,588	552	483	336	198	19	
North American Air Defence Modernization—										
Land, buildings, radar sites and communications equipment	1,199	979	804	175	120	51	4			
Light trucks and associated support	206	206		206	20	66	120			

TABLE 11.9

FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 1992—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitment to be disbursed by March 31					
					1993	1994	1995	1996	1997	1998 and subsequently
National Revenue—Taxation										
Computers	150	14	14							
Transport—										
Automated flight data processing and display systems	659	411	96	315	51	99	105	35	25	
Sub total	14,719	11,634	8,607	3,027	976	987	719	301	44	
Consolidated Crown corporations—										
VIA Rail Canada Inc										
Land maintenance	183	183	3	180	1	1	2	2	2	172
Sub total	183	183	3	180	1	1	2	2	2	172
Total fixed assets	14,902	11,817	8,610	3,207	977	988	721	303	46	172
Purchases —										
Industry, Science and Technology—										
Canadian Space Agency—										
Radarsat Project	193	193	83	109	84	25				
Mobile Servicing System	206	206	200	6	1	5				
National Defence—										
Ammunition	1,886	1,886	1,746	140	114	9	9	8		
Sub total	2,285	2,285	2,029	255	199	39	9	8		
Consolidated Crown corporations—										
Canadian Broadcasting Corporation—										
N.H.L. Sports rights	102			102	41	44	17			
Sub total	102			102	41	44	17			
Total purchases	2,387	2,285	2,029	357	240	83	26	8		
Operating leases—										
Public Works										
Tower C, Place de Ville, Ottawa	126	126	8	118	18	18	18	18	18	28
Total operating leases	126	126	8	118	18	18	18	18	18	28
Total	17,415	14,228	10,647	3,682	1,235	1,089	765	329	64	200

Capital Leases

Table 11.10 provides details of commitments under capital lease arrangements which are summarized in Note 14 to the audited financial statements in Section 2 of this volume. A capital lease is a lease that, from the point of view of the Government, transfers substantially all the benefits and risks incident to ownership of the asset to the Government. Table 11.11 presents commitments under capital lease arrangements in order of maturity. There were no purchase options exercised during the year.

TABLE 11.10

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS

(in thousands of dollars)

						Balances at March 31, 1992			
Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments, full term (excluding executory costs)	Implicit interest rate (%)	Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitments under capital lease arrangements
Communications—									
National Film Board									
Vax System 3600	March 9, 1989	5	1,515	1,637	9.5	588	26		562
Industry, Science and Technology—									
Computers	Sept 6, 1990	3	1,838	2,031	5.0	1,112	71		1,041
National Revenue—Taxation—									
Cartridge library	Aug 17, 1989	5	1,934	3,574	20.8	2,133	648		1,485
Public Works—									
Guy Favreau Building, Montréal	Dec 1,1983	35	87,600	422,950	12.6[2]	329,417	242,906		86,511
240 Sparks St, Ottawa	Jan 1, 1979	35	63,703	213,500	9.1[2]	132,675	75,832		56,843
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9.4[2]	124,744	71,705		53,039
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11.2[2]	53,314	30,434		22,880
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	637,380	11.4[2]	391,623	256,103		135,520
Cornwall, Government of Canada Building (GOCB)	Dec 1, 1984	35	9,600	49,420	14.6[2]	39,066	29,608		9,458
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13.2[2]	153,841	115,502		38,339
Chatham (GOCB)	June 1, 1985	35	4,940	20,783	11.8[2]	16,733	11,908		4,825
Place Vincent Massey, Hull	Aug 1, 1986	25	23,439	78,627	13.08[2]	60,802	37,806		22,996
Canada Place, Edmonton	Oct 1, 1988	35	105,000	438,865	11.7[2]	394,979	291,035		103,944
Louis Saint-Laurent, Hull	Aug 1, 1991	25	73,000	223,897	10.8	218,354	146,524		71,830
			638,841[1]	2,596,702		1,915,548	1,309,363		606,185
Sub total			644,128	2,603,944		1,919,381	1,310,108		609,273
Consolidated Crown Corporation—									
Canadian Broadcasting Corporation—									
Computer	July 1, 1990	4	1,355	1,972	7.4	1,166	175		991
Total			645,483	2,605,916		1,920,547	1,310,283		610,264

[1] Estimated fair value.

[2] Lessors'/Lessees' financing rate per lease agreement is subject to change over term of lease.

TABLE 11.11

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY

(in thousands of dollars)

	Payments due in											
Department and agency	1993	1994	1995	1996	1997	1998 to 2002	2003 to 2007	2008 to 2012	2013 to 2017	2018 to 2022	2023 to 2027	Total
Communications—National Film Board—												
Remaining payments	294	294										588
Imputed interest	26											26
Net commitments	268	294										562
Industry, Science and Technology—												
Remaining payments	613	499										1,112
Imputed interest	59	12										71
Net commitments	554	487										1,041
National Revenue—Taxation—												
Remaining payments	541	541	1,051									2,133
Imputed interest	308	279	61									648
Net commitments	233	262	990									1,485
Public Works—												
Remaining payments	74,111	74,111	74,111	74,111	74,111	370,555	384,182	355,508	275,012	140,927	18,809	1,915,548
Imputed interest	69,179	68,644	68,050	67,390	66,658	319,131	282,612	212,894	113,355	39,032	2,418	1,309,363
Net commitments	4,932	5,467	6,061	6,721	7,453	51,424	101,570	142,614	161,657	101,895	16,391	606,185
Consolidated Crown Corporation—												
Canadian Broadcasting Corporation—												
Remaining payments	269	269	628									1,166
Imputed interest	88	73	14									175
Net commitments	181	196	614									991
Summary												
Remaining payments	75,828	75,714	75,790	74,111	74,111	370,555	384,182	355,508	275,012	140,927	18,809	1,920,547
Imputed interest	69,660	69,008	68,125	67,390	66,658	319,131	282,612	212,894	113,355	39,032	2,418	1,310,283
Net commitments	6,168	6,706	7,665	6,721	7,453	51,424	101,570	142,614	161,657	101,895	16,391	610,264

Insurance Programs of Agent Enterprise Crown Corporations

At present, three Crown corporations operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc, are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, two of the Crown corporations have required loans or other funding from the Government to meet obligations.

Information presented in Table 11.12 has not been audited since the information presented therein is derived from interim financial statements. The most recent annual financial statements of these corporations may be found in the "President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada". Insurance programs of agent Crown corporations are summarized in Note 15 to the audited finacial statements in Section 2 of this volume.

In Table 11.12, a minus "–" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year.

TABLE 11.12

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1992

(in millions of dollars)

	Canada Deposit Insurance Corporation[1]		Canada Mortgage and Housing Corporation[2]								Export Development Corporation[3]	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund		Home Improvement Loan Fund		Rental Guarantee Fund			
	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91
Insurance in force as at reporting date	302,335	291,400	62,352	53,680	8,258	5,459	[4]	[4]	N/A	N/A	5,512	4,999
Opening balance of Fund	–679	–888	187	83	4	1	1	1	17	16	48	47
Revenue for the year—												
Premiums and fees	290	271	192	190	3	2					32	23
Investment income	7	3	114	98	1	1			1	1		
Other revenue	9	12	4	1	1	1			1	1	1	
Total revenue	306	286	310	289	5	4	[4]	[4]	2	2	33	23
Expense for the year—												
Loss on claims	61	–79	265	108							–8	21
Interest on loans	174	144										
Administrative	27	12	78	77	3	1			1	1		1
Funds returned to Government			55									
Total expense	262	77	398	185	3	1	[4]	[4]	1	1	–8	22
Net income/loss (–) for the year	44	209	–88	104	2	3	[4]	[4]	1	1	41	1
Closing balance of Fund	–635	–679	99	187	6	4	1	1	18	17	89	48
Net claims during the year[5]	687	–60	100	33	N/A	N/A	[4]	[4]	N/A	N/A	2	3
Five year average of net claims paid	252	117	11	–15	N/A	N/A	[4]	[4]	N/A	N/A	6	5

N/A—Not applicable.

[1] The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to $60,000 per depositor, per institution. In recent years, premiums paid by member institutions have not been sufficient to meet obligations incurred by CDIC under the insurance plan. This deficiency has been funded, in part, by loans from the Government of $1,785 million at March 31, 1992 ($1,225 million at March 31, 1991). The Government is continuing to explore alternatives to allow CDIC, over the long run, to eliminate its deficiency without budgetary support from the Government. Since there is no reason to believe that this will not be the case, no provision has been made in the accounts of Canada for the losses experienced by CDIC.

[2] Canada Mortgage and Housing Corporation (CMHC) administers four funds of which the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund are active. The MIF provides insurance for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF as of September 30, 1991 disclosed that the Fund is more than sufficient to pay all future claims with respect to business in force. The surplus as at September 30, 1991 was estimated to be $176.7 million. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a fee paid by approved financial institutions, CMHC and ultimately the Government, guarantee timely payment of principal and interest to MBS investors who participate in a pool of MIF insured first residential mortgages which have been repackaged by the financial institution into investments of $5,000 denominations. Since 1984, the Corporation has also operated the Mortgage Rate Protection Program (MRPP). As premiums collected by CMHC for the Program are remitted directly to the Consolidated Revenue Fund (CRF) and obligations of the MRPP are ultimately payable from the CRF, the Mortgage Rate Protection Program does not meet the definition of a Crown corporation insurance plan as defined above. Therefore, operating particulars of this Program are not included in this summary but some information will be found in the notes to the Government of Canada Statement of Contingent Liabilities.

[3] The Export Development Corporation provides export and foreign investment insurance to Canadian business to facilitate and develop export trade. The insurance fund has been adequate to provide for the full cost of claims experienced to date and to establish an allowance for future claims based on previous claims experience.

[4] Less than $500,000.

[5] Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

For the purpose of reporting contingent liabilities, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government. Except for Government enterprises, all Government organizations are accounted in the financial statements by consolidation. Government enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

Consequently, the contingent liabilities of consolidated Crown corporations are included with those of the Government in Table 11.13 but in summary form only. For further details of contingent liabilities of consolidated Crown corporations,refer to Table 5.4—"Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations are not consolidated with those of the Government but details of these contingencies may be found in Table 6.10—"Contingent Liabilities of Enterprise Crown Corporations". Some Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 11.12 of this section.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total as are the contingent liabilities of consolidated Crown corporations in the following table. This table is also summarized in Note 16 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 11.13

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1992

	Authorized limit (where applicable)[1]	Contingent liability[2]	Percentage of net claims to outstanding guarantees (where applicable)[3]
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by Crown corporations which are not agents of Her Majesty—			
Canadian National Railway Company—Bonds and notes	130,500	130,500	
Borrowings by other than Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	1,000,000,000	70,417,833 [4]	4.2
From other than agents—			
Guarantee programs of the Government—			
Canada Student Loans Act	7,603,323,375	3,361,755,018	2.5
Small Businesses Loans Act	1,073,571,012 [5]	483,001,306	6.2
Atlantic Enterprise Program	211,993,369	211,993,369 [6]	4.4
Advance Payments for Crops Act	400,000,000	145,634,586	0.2
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	301,039,385 [5]	139,888,034	1.0
Enterprise development program and Canadian Industrial Renewal Board	909,751,689	9,820,252 [7]	8.8
Fisheries Improvement Loans Act	6,946,250 [5]	4,755,116	4.1
Regional Development Incentives Act	20,304,075	2,476,374	60.3
Loans to Indians by approved lenders for on-reserve housing	[8]	621,770,979 [4]	0.1
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	922,300,000 [9]	504,967,960 [9]	1.9
Indian economic development	33,808,675 [10]	3,807,689 [4]	6.5
Aboriginal Economic Program	3,650,000	3,102,500	
	11,486,687,830	*5,492,973,183*	

TABLE 11.13

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1992—*Continued*

	Authorized limit (where applicable)(1)	Contingent liability(2)	Percentage of net claims to outstanding guarantees (where applicable)(3)
	$	$	%
Other explicit loan guarantees—			
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	273,229,006	
Loans to construct coal handling and terminal facilities by Ridley Terminals Inc	230,000,000	199,500,000	
Loans to Marine Industries Limited for acquisition of assets	55,000,000	40,000,000	
Loan to St Marys Paper Inc to modernize and expand a paper making facility at Sault Ste Marie, Ontario	15,000,000	15,000,000	
Loans for the restructuring of Maislin Industries Ltd	7,894,942 (9)	7,894,942 (9)(11)	
Loan to Seafreez Food Limited for acquisition of assets	15,000,000	5,100,000	
Loans for the financing of Cheticamp Fishermen's Co-operative Society Ltd	360,000	65,045	
	598,254,942	*540,788,993*	
Insurance programs of the Government—(12)			
Insurance against accidents at nuclear installations under the Nuclear Liability Act(13)	675,000,000	663,962,979	
Insurance under the Fishing Vessel Insurance Plan(14)	25,393,816	264,384,000	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	7,000,000,000 (15)	132,000,000	
	7,700,393,816	*1,060,346,979*	
Other explicit guarantees—(16)			
Guarantees under the Prairie Grain Advance Payments Act		673,337,440	(17)
Contribution of up to 25% of eligible construction costs under the Hibernia Development Project Act	1,666,000,000	101,499,000	
Guarantees under the Agricultural Products Cooperative Marketing Act		47,484,687	2.3
Guarantee of electricity sales by Yukon Energy Corporation to Curragh Resources Inc	1,500,000	1,500,000 (18)	
Guarantee to the City of Toronto of payment by H&D International Group of 25% of the estimated cost of a pedestrian bridge connecting Skydome Stadium to Harbourfront Corporation property	500,000	500,000	
	1,668,000,000	*824,321,127*	
Total explicit guarantees	22,453,467,088	7,988,978,615	
CLAIMS AND PENDING AND THREATENED LITIGATION		16,179,940,595 (9)(19)	
COMPREHENSIVE NATIVE LAND CLAIMS		1,956,807,142 (20)	
Sub total(21)		26,125,726,352	
CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS		100,031,000 (22)	
Total		26,225,757,352	

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(1) The authorized limits indicated in the above statement, represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

(2) A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

(3) Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees for the same period computed as at March 31, 1992. In some situations, where historical data is not readily available, departmental estimates have been used.

(4) Includes committed guarantees for the following loans to be made: to Indians for on-reserve housing, $94,951,524 and for Indian economic development, $473,802. As at March 31, 1992, no loans had been issued for these amounts.

(5) The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee by lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies according to the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

(6) The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency ($106,416,975 as at March 31, 1992) and in the Gaspé Peninsula and Magdalene Islands of Québec where administration of the Program is the responsibility of the Federal Office of Regional Development (Quebec) ($7,944,544 as at March 31, 1992). Industry, Science and Technology has responsibility for all capital projects in excess of $20 million in the Atlantic provinces ($97,631,850 as at March 31, 1992).

(7) Includes $62,034 attributable to the Canadian Industrial Renewal Board.

(8) The authorized limit for loan guarantees for on-reserve housing totals $1 billion (as shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

(9) Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of the statement.

TABLE 11.13

STATEMENT OF CONTINGENT LIABILITIES AS AT MARCH 31, 1992—*Concluded*

(10) The maximum aggregate amount that may be paid or that may have been paid from the Consolidated Revenue Fund (CRF) relative to Indian economic development in previous, current or subsequent years, with respect to all guarantees authorized and granted, is set at $60 million. As at March 31, 1992, $26,191,326 has been expended from the CRF leaving a balance of $33,808,674 available for disbursement.

(11) Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling $20,361,132 US to creditors under a guarantee in the amount of $27,000,000 US. It is anticipated that the Government will be called upon to make further payments to settle remaining obligations to creditors when certain issues are settled in US Federal Court, however the amount cannot be determined at present with any certainty.

(12) Since 1984, the Canada Mortgage and Housing Corporation (CMHC) has operated the Mortgage Rate Protection Program on behalf of the Government. In return for payment of a premium, CMHC will reimburse homeowners 75% of any increase in monthly mortgage payments, above a deductible, due to higher interest rates at the time of mortgage renewal. As recent mortgage interest rates have been relatively stable, the Program is not widely utilized and loans covered by the Program at March 31, 1992 amounted to only $911,000 ($911,000 at March 31, 1991). Premiums collected by CMHC are remitted directly to the Consolidated Revenue Fund (CRF) and obligations are ultimately payable from the CRF. Because of the nature of the Program, it is not possible to estimate the amounts, if any, that might be payable at some future date.

(13) There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 9 Canadian nuclear installations as at March 31, 1992.

(14) The Fishing Vessel Insurance Plan is administered by the Government to assist fishermen in meeting abnormal capital losses. A consolidated specified purpose account is credited with all amounts received by way of premiums, recoveries and with advances in accordance with regulations by the Government, such advances not to exceed $150,000 at any time. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1992, the insured value of vessels under the Plan amounted to $264,384,000; the balance of the account was $25,243,816 and outstanding claims against the Plan amounted to $1,500,000.

(15) The Export Development Act specifies that Export Development Corporation may enter into contracts of insurance, re-insurance, related guarantees and other agreements up to a maximum of $7 billion, the authorized limit.

(16) A letter of comfort has been issued with respect to credit grain sales by The Canadian Wheat Board. The letter states that the Government will assume responsibility for the liabilities arising from defaults in payment by countries purchasing Canadian grain on credit. Receivables under this guarantee amounted to $5.9 billion at March 31, 1992.

(17) Less than 0.1%.

(18) The Government has agreed to pay Yukon Energy Corporation up to $300,000 per year up to March 31, 1997 should electricity sales to Curragh Resources Inc. fall below specified limits.

(19) Classified as follows:

	(in millions of dollars)
a. alleged breach of written, verbal, statutory contracts including construction disputes	223
b. damage to property including loss of income	2,916
c. physical and mental injury including accidents, false imprisonment	191
d. expropriation and land claims	10,256
e. not otherwise classified, miscellaneous	2,616
Sub total	16,202
Less duplicated claims	22
Total	16,180

Included in (d.) above is $9.2 billion, a major portion of which is related to native statutory and treaty obligations representing plaintiffs' claims in 96 litigation cases. There are another 152 similar cases for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable. In addition,the Government has 416 cases, not yet in litigation, of which 63 cases representing plaintiffs' claims amounting to $166 million are also included in (d.). The amounts involved for the remaining 353 claims cannot be determined at this time and no amount for such claims is shown.

(20) The Government has 8 comprehensive native land claims under negotiation. A further 21 claims have been validated and are awaiting negotiation. Another 9 are under review. Of the 8 comprehensive claims, 3 are in the final stages of negotiation. Should the 3 claims be ratified, the Government would be liable to pay financial compensation over a number of years as follows:

	(in millions of dollars)
Council for Yukon Indians	243
Tungavik Federation of Nunavut	1,148
Gwich'in	141
	1,532
Implementation costs	425
	1,957

In July 1990, the Dene Metis Association failed to ratify their claim in total. As a result, regional settlements were to be negotiated with five regions based on an overall total of $504 million plus associated costs of $212 million. The Gwich'in Region, the only one so far, reached a final agreement in April 1992 but this has yet to be ratified. The other four regional claims are included in Claims and Pending and Threatened Litigation under expropriation and land claims.

(21) Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Three departments reported contingent gains as at March 31, 1992 totalling $8.6 million.

(22) In accordance with the Government's significant accounting policies, the contingent liabilities of Crown corporations that rely on Government funding as their principal source of revenue, are consolidated with those of the Government. See Table 5.4 of this volume for further details of contingent liabilities of consolidated Crown corporations.

SECTION 12

1991-92
PUBLIC ACCOUNTS

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Volume

2

Government of Canada Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1992

Volume II

Part I
Details of Expenditures and Revenues

Canada

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 64 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**
  - *Available from previous years*
    Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.
  - *Main and Supplementary Estimates*
    Include:
    - spending authorities requested in Main and Supplementary Estimates;
    - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
  - *Adjustments and transfers*
    Include:
    - transfers from or to other ministries such as Treasury Board contingency votes or changes in ministry responsibility;
    - transfers within the ministry from one vote to another (under Parliamentary authority), or between activities, types of expenditures or transfer payments;
    - changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
    - reserved allotments to cover over-expenditures of previous year's authorities.
  - *Total available for use*
    Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).
- **Disposition of Authorities**
  - *Used in the current year*
    Amounts spent in the current year (net of actual revenues and receipts available for spending).
  - *Lapsed (variance under)*
    Unused spending authorities which cannot be carried forward to a subsequent year.
  - *Overexpended (variance over)*
    Excess of spending over authorities granted.
  - *Available for use in subsequent years*
    Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
  - *Used in the previous year*
    Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities, activities or transfer payments that no longer exist in the current year, the related total net expenditure of the previous year is reported as a single amount in line with the notation "Appropriations (activities or items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

Table 1	presents the revenue and expenditure on both a gross and net basis
Table 2	presents expenditure by type for each ministry
Table 2a	reconciles Table 2 with Table 1
Table 3	presents expenditure by standard object for each ministry
Table 3a	reconciles Table 3 with Table 1
Table 4	presents revenue by main classification for each ministry
Table 4a	reconciles Table 4 with Table 1
Table 5	presents the source and disposition of budgetary authorities by ministry
Table 6	presents the source and disposition of non-budgetary authorities by ministry
Table 7	presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repealed in the current year, and of all authorities available from previous years.

(b) Ministerial Sections (Sections 2 to 30)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
  This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*
  This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
  This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Amounts Credited to the Vote*
  This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenue*
  This statement displays by program the nature of revenue collected for each main classification of revenue.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceeding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenue* statement can be traced to *Summary Table 4* in Section 1.

Volume III of the Public Accounts has been replaced by a separate report entitled President of the Treasury Board's Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada.

SECTION 1

1991-92
PUBLIC ACCOUNTS

Summary Tables

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TABLE 1

General Summary
Statement of Revenue and Expenditure

Table 1 presents revenue and expenditure on both a gross and net basis. In addition, detailed information is provided in Volume I, Sections 3 and 4.

(in thousands of dollars)

REVENUE	Gross	Net
Tax Revenue		
Income tax—		
Personal	61,221,692	61,221,692
Corporation	9,359,452	9,359,452
Unemployment insurance contributions	15,393,889	15,393,889
Non-resident	1,261,013	1,261,013
	87,236,046	***87,236,046***
Excise taxes and duties—		
Goods and services tax	15,168,460	15,168,460
Sales tax	(1,969,501)	(1,969,501)
Customs import duties	3,999,366	3,999,366
Excise duties	2,073,446	2,073,446
Other excise taxes and duties	2,969,195	2,483,285
	22,240,966	*21,755,056*
Energy taxes—		
Excise tax—Gasoline	3,137,946	3,137,946
Petroleum and gas revenue tax	4,284	3,416
Excise tax—Aviation gas and diesel fuel	299,954	299,954
	3,442,184	*3,441,316*
	25,683,150	***25,196,372***
Other tax revenue	272,838	272,838
Total Tax Revenue	**113,192,034**	**112,705,256**
Non-Tax Revenue		
Return on investments	7,166,541	7,065,423
Privileges, licences and permits	608,541	418,719
Refunds of previous years' expenditure	295,409	295,382
Services and service fees	543,185	284,820
Proceeds from sales	1,482,405	60,556
Domestic coinage	50,656	50,656
Premium and discount an exchange	45,077	43,609
Miscellaneous non-tax revenue	2,379,065	1,107,714
Total Non-Tax Revenue	**12,570,879**	**9,326,879**
TOTAL REVENUE	**125,762,913**	**122,032,135**

EXPENDITURE	Gross	Net
Transfer Payments		
To persons—		
Old age security benefits, guaranteed income supplements and spouses'allowances	18,393,243	18,393,243
Unemployment insurance benefits	18,125,355	18,125,355
Family allowances	2,821,129	2,821,129
Other	1,434,261	1,434,261
	40,773,988	*40,773,988*
To other levels of government—		
Fiscal arrangements	8,854,153	8,854,153
Insurance and medical care services	6,688,433	6,688,433
Canada Assistance Plan	6,099,331	6,099,331
Education support	2,142,071	2,142,071
Other	2,300,128	2,300,128
	26,084,116	*26,084,116*
Other transfer payments—		
Foreign aid	2,786,991	2,786,991
Indians and Inuit	2,546,803	2,546,803
Job creation and Labour Force Adjustment	1,950,921	1,950,921
Regional and industrial development	2,001,622	2,001,622
Agricultural programs	1,853,199	1,853,199
Other	3,985,157	3,985,157
	15,124,693	*15,124,693*
Total Transfer Payments	**81,982,797**	**81,982,797**
Crown Corporations Expenditures	**6,398,491**	**5,301,189**
Other Program Expenditures		
Agriculture	893,151	877,984
Communications	484,751	463,755
Employment and Immigration	538,469	538,469
Environment	1,001,681	1,000,422
External Affairs	1,086,603	1,052,278
Industry, Science and Technology	1,287,861	1,243,141
National Defence	11,285,678	10,947,982
National Health and Welfare	1,129,297	1,073,085
National Revenue	2,212,690	2,163,023
Public Works	1,226,221	874,096
Solicitor General	2,909,092	2,343,900
Transport	2,285,207	1,265,472
Other	4,452,957	4,316,575
Total Other Program Expenditures	**30,793,658**	**28,160,182**
Total Program Expenditures	**119,174,946**	**115,444,168**
Public Debt Charges	**41,230,510**	**41,230,510**
TOTAL EXPENDITURE	**160,405,456**	**156,674,678**
DEFICIT	**34,642,543**	**34,642,543**

Note: Amounts shown in this table may differ from amounts shown in Volume I due to rounding.

TABLE 2

General Summary
Ministerial Expenditure by Type

Table 2 presents the net expenditure by type for each ministry. The "Total expenditure" column of this table presents the total net expenditure reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditure with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I.

(in thousands of dollars)

		Transfer payments				Other program expenditures				
Section	Department or agency	To persons	To other levels of government	Other transfer payments	Total (1)	National Defence	All other departments and agencies	Total	Public debt charges	Total expenditure
2	**Agriculture**									
	Department	...	358,142	2,220,032	2,578,174	...	1,727,172	1,727,172	...	4,305,346
	Canadian Dairy Commission	...	...	...	...	...	3,307	3,307	...	3,307
	Canadian Livestock Feed Board	...	...	17,522	17,522	...	1,224	1,224	...	18,746
	Total Ministry	...	**358,142**	**2,237,554**	**2,595,696**	...	**1,731,703**	**1,731,703**	...	**4,327,399**
3	**Atlantic Canada Opportunities Agency**									
	Department	...	...	239,226	239,226	...	43,911	43,911	...	283,137
	Enterprise Cape Breton Corporation	...	...	...	...	...	10,400	10,400	...	10,400
	Total Ministry	...	...	**239,226**	**239,226**	...	**54,311**	**54,311**	...	**293,537**
4	**Communications**									
	Department	...	...	114,459	114,459	...	251,331	251,331	...	365,790
	Canada Council	...	...	...	...	...	106,493	106,493	...	106,493
	Canadian Broadcasting Corporation	...	...	...	...	...	1,031,037	1,031,037	...	1,031,037
	Canadian Film Development Corporation	...	...	...	...	...	145,064	145,064	...	145,064
	Canadian Museum of Civilization	...	...	...	...	...	41,146	41,146	...	41,146
	Canadian Museum of Nature	...	...	...	...	...	20,166	20,166	...	20,166
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	35,121	35,121	...	35,121
	National Archives of Canada	...	...	2,298	2,298	...	59,872	59,872	...	62,170
	National Arts Centre Corporation	...	...	...	...	...	21,312	21,312	...	21,312
	National Film Board	...	(1)	397	396	...	78,753	78,753	...	79,149
	National Gallery of Canada	...	...	...	...	...	31,843	31,843	...	31,843
	National Library	...	...	63	63	...	40,372	40,372	...	40,435
	National Museum of Science and Technology	...	...	...	...	...	17,343	17,343	...	17,343
	Total Ministry	...	**(1)**	**117,217**	**117,216**	...	**1,879,853**	**1,879,853**	...	**1,997,069**

5	**Consumer and Corporate Affairs**									
	Department	...	...	1,748	1,748	...	160,342	160,342	...	162,090
	Competition Tribunal	...	...	...	...	...	1,419	1,419	...	1,419
	Copyright Board	...	...	...	...	...	954	954	...	954
	Goods and Services Tax Consumer Information Office	...	...	...	...	...	4,050	4,050	...	4,050
	Hazardous Materials Information Review Commission	...	...	...	...	...	1,052	1,052	...	1,052
	Patented Medicine Prices Review Board	...	...	...	...	...	3,680	3,680	...	3,680
	Procurement Review Board	...	...	...	...	...	1,003	1,003	...	1,003
	Standards Council of Canada	...	...	...	...	...	6,020	6,020	...	6,020
	Total Ministry	**...**	**...**	**1,748**	**1,748**	**...**	**178,520**	**178,520**	**...**	**180,268**
6	**Employment and Immigration**									
	Department/Commission	...	10,157	1,560,598	1,570,755	...	453,510	453,510	...	2,024,265
	Advisory Council on the Status of Women	...	...	...	...	...	3,386	3,386	...	3,386
	Immigration and Refugee Board of Canada	...	...	...	...	...	74,560	74,560	...	74,560
	Status of Women—Office of the Co-ordinator	...	...	200	200	...	7,277	7,277	...	7,477
	Total Ministry	**...**	**10,157**	**1,560,798**	**1,570,955**	**...**	**538,733**	**538,733**	**...**	**2,109,688**
7	**Energy, Mines and Resources**									
	Department	...	...	226,902	226,902	...	464,453	464,453	...	691,355
	Atomic Energy Control Board	...	...	795	795	...	36,386	36,386	...	37,181
	Atomic Energy of Canada Limited	...	...	...	...	...	175,973	175,973	...	175,973
	National Energy Board	...	...	...	...	...	37,082	37,082	...	37,082
	Petro-Canada International Assistance Corporation	...	...	...	...	...	13,700	13,700	...	13,700
	Total Ministry	**...**	**...**	**227,697**	**227,697**	**...**	**727,594**	**727,594**	**...**	**955,291**
8	**Environment**	**...**	**1,292**	**50,990**	**52,282**	**...**	**1,003,079**	**1,003,079**	**...**	**1,055,361**
9	**External Affairs**									
	Department	...	5,198	286,888	292,086	...	937,251	937,251	...	1,229,337
	Canadian Commercial Corporation	...	...	...	...	...	14,060	14,060	...	14,060
	Canadian Institute for International Peace and Security	...	...	...	...	...	5,000	5,000	...	5,000
	Canadian International Development Agency	...	...	2,153,977	2,153,977	...	109,201	109,201	...	2,263,178
	Canadian Secretariat	...	...	...	...	...	1,067	1,067	...	1,067
	Export Development Corporation	...	...	...	...	...	157,801	157,801	...	157,801
	International Centre for Ocean Development	...	...	...	...	...	12,030	12,030	...	12,030
	International Development Research Centre	...	...	...	...	...	115,800	115,800	...	115,800
	International Joint Commission	...	...	...	...	...	5,570	5,570	...	5,570
	Total Ministry	**...**	**5,198**	**2,440,865**	**2,446,063**	**...**	**1,357,780**	**1,357,780**	**...**	**3,803,843**

TABLE 2

General Summary
Ministerial Expenditure by Type—*Continued*
(in thousands of dollars)

		Transfer payments				Other program expenditures				
Section	Department or agency	To persons	To other levels of government	Other transfer payments	Total [1]	National Defence	All other departments and agencies	Total	Public debt charges	Total expenditure
10	**Finance**									
	Department	...	8,110,696	452,565	8,563,261	...	101,251	101,251	41,266,088	49,930,600
	Auditor General	...	...	499	499	...	56,767	56,767	...	57,266
	Canadian International Trade Tribunal	...	...	...	...	...	9,360	9,360	...	9,360
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	(10,796)	(10,796)	...	(10,796)
	Total Ministry	**...**	**8,110,696**	**453,064**	**8,563,760**	**...**	**156,582**	**156,582**	**41,266,088**	**49,986,430**
11	**Fisheries and Oceans**	**...**	**...**	**52,847**	**52,847**	**...**	**704,016**	**704,016**	**...**	**756,863**
12	**Forestry**	**...**	**...**	**70,722**	**70,722**	**...**	**125,837**	**125,837**	**...**	**196,559**
13	**Governor General**	**...**	**...**	**12**	**12**	**...**	**10,633**	**10,633**	**...**	**10,645**
14	**Indian Affairs and Northern Development**									
	Department	...	1,082,957	2,559,739	3,642,696	...	376,504	376,504	...	4,019,200
	Canadian Polar Commission	...	...	10	10	...	851	851	...	861
	Total Ministry	**...**	**1,082,957**	**2,559,749**	**3,642,706**	**...**	**377,355**	**377,355**	**...**	**4,020,061**
15	**Industry, Science and Technology**									
	Department	...	...	598,758	598,758	...	269,830	269,830	...	868,588
	Canadian Patents and Development Limited	...	...	...	...	...	799	799	...	799
	Canadian Space Agency	...	...	16,450	16,450	...	298,701	298,701	...	315,151
	Cape Breton Development Corporation	...	...	...	...	...	31,000	31,000	...	31,000
	Federal Business Development Bank	...	...	...	...	...	16,121	16,121	...	16,121
	Investment Canada	...	...	...	...	...	9,786	9,786	...	9,786
	National Research Council of Canada	...	3,954	112,890	116,844	...	291,050	291,050	...	407,894
	Natural Sciences and Engineering Research Council	...	...	465,820	465,820	...	16,292	16,292	...	482,112
	Science Council of Canada	...	...	...	...	...	3,164	3,164	...	3,164
	Statistics Canada	...	...	12	12	...	418,127	418,127	...	418,139
	Canada Post Corporation	...	...	...	...	...	115,300	115,300	...	115,300
	Total Ministry	**...**	**3,954**	**1,193,930**	**1,197,884**	**...**	**1,470,170**	**1,470,170**	**...**	**2,668,054**

16	**Justice**									
	Department	...	290,619	19,167	309,786	...	169,612	169,612	...	479,398
	Canadian Human Rights Commission	...	...	...	...	...	18,057	18,057	...	18,057
	Commissioner for Federal Judicial Affairs	...	...	25,752	25,752	...	147,587	147,587	...	173,339
	Federal Court of Canada	...	...	...	...	...	19,252	19,252	...	19,252
	Law Reform Commission of Canada	...	...	...	...	...	4,237	4,237	...	4,237
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	6,116	6,116	...	6,116
	Supreme Court of Canada	1,134	...	...	1,134	...	12,911	12,911	...	14,045
	Tax Court of Canada	...	...	...	...	...	9,435	9,435	...	9,435
	Total Ministry	**1,134**	**290,619**	**44,919**	**336,672**	...	**387,207**	**387,207**	...	**723,879**
17	**Labour**									
	Department	74,782	...	56,106	130,888	...	129,363	129,363	...	260,251
	Canada Labour Relations Board	...	...	...	...	...	9,024	9,024	...	9,024
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	8,143	8,143	...	8,143
	Total Ministry	**74,782**	...	**56,106**	**130,888**	...	**146,530**	**146,530**	...	**277,418**
18	**National Defence**									
	Department	...	...	216,152	216,152	11,491,208	...	11,491,208	...	11,707,360
	Emergency Preparedness Canada	...	...	30,831	30,831	12,887	...	12,887	...	43,718
	Total Ministry	...	...	**246,983**	**246,983**	**11,504,095**	...	**11,504,095**	...	**11,751,078**
19	**National Health and Welfare**									
	Department	21,214,373	12,968,499	374,289	34,557,161	...	1,053,707	1,053,707	...	35,610,868
	Federal Office of Regional Development—Quebec	...	...	161,346	161,346	...	14,573	14,573	...	175,919
	Medical Research Council	...	...	240,797	240,797	...	6,688	6,688	...	247,485
	Total Ministry	**21,214,373**	**12,968,499**	**776,432**	**34,959,304**	...	**1,074,968**	**1,074,968**	...	**36,034,272**
20	**National Revenue**									
	Customs and Excise	...	...	...	...	...	929,291	929,291	...	929,291
	Taxation	...	...	96	96	...	1,236,758	1,236,758	...	1,236,854
	Total Ministry	...	...	**96**	**96**	...	**2,166,049**	**2,166,049**	...	**2,166,145**
21	**Parliament**									
	The Senate	...	...	1,213	1,213	...	52,439	52,439	...	53,652
	House of Commons	...	...	1,624	1,624	...	377,134	377,134	...	378,758
	Library of Parliament	...	...	...	...	...	15,895	15,895	...	15,895
	Total Ministry	...	...	**2,837**	**2,837**	...	**445,468**	**445,468**	...	**448,305**

TABLE 2

General Summary
Ministerial Expenditure by Type—*Concluded*
(in thousands of dollars)

Section	Department or agency	Transfer payments: To persons	Transfer payments: To other levels of government	Transfer payments: Other transfer payments	Transfer payments: Total [1]	Other program expenditures: National Defence	Other program expenditures: All other departments and agencies	Other program expenditures: Total	Public debt charges	Total expenditure
22	**Privy Council**									
	Department	...	...	65	65	...	118,684	118,684	...	118,749
	Canadian Centre for Management Development	...	...	192	192	...	10,953	10,953	...	11,145
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	3,123	3,123	...	3,123
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	26,049	26,049	...	26,049
	Chief Electoral Officer	...	...	81	81	...	12,448	12,448	...	12,529
	Commissioner of Official Languages	...	...	...	...	...	12,650	12,650	...	12,650
	Economic Council of Canada	...	...	...	...	...	10,996	10,996	...	10,996
	Northern Pipeline Agency	...	...	...	...	...	179	179	...	179
	Public Service Staff Relations Board	...	...	...	...	...	10,733	10,733	...	10,733
	Security Intelligence Review Committee	...	...	...	...	...	1,357	1,357	...	1,357
	Total Ministry	**...**	**...**	**338**	**338**	**...**	**207,172**	**207,172**	**...**	**207,510**
23	**Public Works**									
	Department	...	389,791	290	390,081	...	920,638	920,638	...	1,310,719
	Canada Mortgage and Housing Corporation	...	...	...	...	...	1,904,115	1,904,115	...	1,904,115
	National Capital Commission	...	...	...	...	...	90,194	90,194	...	90,194
	Total Ministry	**...**	**389,791**	**290**	**390,081**	**...**	**2,914,947**	**2,914,947**	**...**	**3,305,028**
24	**Secretary of State**									
	Department	599	2,405,151	617,371	3,023,121	...	213,408	213,408	...	3,236,529
	Ministry of State (Multiculturalism and Citizenship)	...	...	46,093	46,093	...	28,274	28,274	...	74,367
	Public Service Commission	...	...	...	...	...	137,546	137,546	...	137,546
	Social Sciences and Humanities Research Council	...	...	89,375	89,375	...	8,338	8,338	...	97,713
	Total Ministry	**599**	**2,405,151**	**752,839**	**3,158,589**	**...**	**387,566**	**387,566**	**...**	**3,546,155**

25	**[illegible] General**									
	Department	...	...	3,932	3,932	...	24,784	24,784	...	28,716
	Canadian Security Intelligence Service	...	...	...	...	...	205,454	205,454	...	205,454
	Correctional Service	70	...	2,296	2,366	...	948,293	948,293	...	950,659
	National Parole Board	...	...	...	...	...	23,606	23,606	...	23,606
	Royal Canadian Mounted Police	85	...	37,149	37,234	...	1,138,662	1,138,662	...	1,175,896
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	1,310	1,310	...	1,310
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	3,927	3,927	...	3,927
	Total Ministry	**155**	**...**	**43,377**	**43,532**	**...**	**2,346,036**	**2,346,036**	**...**	**2,389,568**
26	**Supply and Services**	**...**	**39,458**	**2,667**	**42,125**	**...**	**372,991**	**372,991**	**...**	**415,116**
27	**Transport**									
	Department	...	...	195,765	195,765	...	1,958,304	1,958,304	...	2,154,069
	Civil Aviation Tribunal	...	...	...	...	...	905	905	...	905
	Grain Transportation Agency Administrator	...	...	2,461	2,461	...	2,728	2,728	...	5,189
	National Transportation Agency	...	...	1,215,366	1,215,366	...	35,153	35,153	...	1,250,519
	Total Ministry	**...**	**...**	**1,413,592**	**1,413,592**	**...**	**1,997,090**	**1,997,090**	**...**	**3,410,682**
28	**Treasury Board**									
	Secretariat	...	...	570	570	...	464,747	464,747	...	465,317
	Comptroller General	...	...	...	...	...	18,282	18,282	...	18,282
	Total Ministry	**...**	**...**	**570**	**570**	**...**	**483,029**	**483,029**	**...**	**483,599**
29	**Veterans Affairs**	**1,357,590**	**...**	**27,828**	**1,385,418**	**...**	**513,686**	**513,686**	**...**	**1,899,104**
30	**Western Economic Diversification**	**...**	**...**	**153,666**	**153,666**	**...**	**32,109**	**32,109**	**...**	**185,775**
	Total ministerial expenditure	**22,648,633**	**25,665,913**	**14,728,959**	**63,043,505**	**11,504,095**	**23,791,014**	**35,295,109**	**41,266,088**	**139,604,702**

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[1] Amounts reported in this column are not necessarily in agreement with amounts shown as transfer payments (Standard Object 10) in Table 3 of this section. Differences are mainly due to certain transactions which have not been processed as they did not meet the materiality limit.

TABLE 2a

General Summary
Recapitulation of Expenditure with Outside Parties by Type

Table 2a reconciles total net ministerial expenditure (Table 2) with expenditure with outside parties on both a gross and net basis reported in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, the expenditure of the consolidated Crown corporations, and the elimination of expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts [2]	Provision for valuation	Consolidated Crown corporations	Internal expenditure	NET EXPENDITURE with outside parties	Revenue credited to appropriations from outside parties	Consolidated Crown corporations	GROSS EXPENDITURE with outside parties
Transfer payments—									
To persons—									
Old age security benefits, guaranteed income supplements and spouses' allowances	18,393,243	...	...	...	...	18,393,243	...	...	18,393,243
Unemployment insurance benefits	...	18,193,355	(68,000)	...	...	18,125,355	...	...	18,125,355
Family allowances	2,821,129	...	...	...	...	2,821,129	...	...	2,821,129
Other	1,434,261	...	...	...	...	1,434,261	...	...	1,434,261
	22,648,633	*18,193,355*	*(68,000)*	...	...	*40,773,988*	...	...	*40,773,988*
To other levels of government—									
Fiscal arrangements	8,150,153	...	704,000			8,854,153	...	...	8,854,153
Insurance and medical care services	6,688,433	...	...	...	...	6,688,433	...	...	6,688,433
Canada Assistance Plan	6,130,331	...	(31,000)	...	...	6,099,331	...	...	6,099,331
Education support	2,142,071	...	...			2,142,071	...	...	2,142,071
Other	2,554,925	63,203	(318,000)			2,300,128	...	...	2,300,128
	25,665,913	*63,203*	*355,000*	...	...	*26,084,116*	...	...	*26,084,116*
Other transfer payments—									
Foreign aid	2,786,991	...	...	...	...	2,786,991	...	...	2,786,991
Indians and Inuit	2,546,803	...	...	...	...	2,546,803	...	...	2,546,803
Job creation and Labour Force Adjustment	1,950,921	...	...	...	...	1,950,921	...	...	1,950,921
Regional and industrial development	2,001,622	...	...	...	...	2,001,622	...	...	2,001,622
Agricultural programs	1,853,199	...	...	...	...	1,853,199	...	...	1,853,199
Other[1]	3,519,229	285,928	180,000	...	...	3,985,157	...	...	3,985,157
	14,658,765	*285,928*	*180,000*	...	...	*15,124,693*	...	...	*15,124,693*
Total transfer payments	***62,973,311***	***18,542,486***	***467,000***	...	...	***81,982,797***	...	...	***81,982,797***

Crown corporations expenditures	**...**	**...**	**(437,000)**	**5,738,189**	**...**	**5,301,189**	**...**	**1,097,302**	**6,398,491**
Other program expenditures—									
Agriculture	1,731,703	...	...	(853,535)	(184)	877,984	15,167	...	893,151
Communications	1,879,853	...	...	(1,414,404)	(1,694)	463,755	20,996	...	484,751
Employment and Immigration	538,732	...	...	...	(263)	538,469	...	...	538,469
Environment	1,003,079	...	...	...	(2,657)	1,000,422	1,259	...	1,001,681
External Affairs	1,357,779	...	...	(304,690)	(811)	1,052,278	34,325	...	1,086,603
Industry, Science and Technology	1,470,170	...	...	(225,421)	(1,608)	1,243,141	44,720	...	1,287,861
National Defence	11,504,095	(131,611)	(421,000)	...	(3,502)	10,947,982	337,696	...	11,285,678
National Health and Welfare	1,074,968	...	...	...	(1,883)	1,073,085	56,212	...	1,129,297
National Revenue	2,166,049	...	...	...	(3,026)	2,163,023	49,667	...	2,212,690
Public Works	2,914,947	...	...	(2,039,542)	(1,309)	874,096	352,125	...	1,226,221
Solicitor General	2,346,036	...	...	...	(2,136)	2,343,900	565,192	...	2,909,092
Transport	1,997,090	...	...	(723,774)	(7,844)	1,265,472	1,019,735	...	2,285,207
Other[1]	5,380,802	646,563	(1,559,000)	(122,720)	(29,070)	4,316,575	136,382	...	4,452,957
Total other program expenditures	***35,365,303***	***514,952***	***(1,980,000)***	***(5,684,086)***	***(55,987)***	***28,160,182***	***2,633,476***	...	***30,793,658***
Total program expenditures	**98,338,614**	**19,057,438**	**(1,950,000)**	**54,103**	**(55,987)**	**115,444,168**	**2,633,476**	**1,097,302**	**119,174,946**
Public debt charges	**41,266,088**	**(35,578)**	...	...	...	**41,230,510**	...	...	**41,230,510**
TOTAL EXPENDITURE	**139,604,702**	**19,021,860**	**(1,950,000)**	**54,103**	**(55,987)**	**156,674,678**	**2,633,476**	**1,097,302**	**160,405,456**

Note: Amounts shown in this table may differ from amounts shown in Volume I due to rounding.

[1] A reallocation for internal revenue credited to appropriations totalling $70,194 thousands has been deducted from this transfer payment classification in order to present total transfer payments on a net basis. The same amount has been added to the "Other" classification under "Other program expenditures" as an offset to this reallocation.

[2] Total Includes the adjustments of $193 million for an Unemployment Insurance recovrable and $197 million receivable from Manitoba Hydro.

TABLE 3

General Summary
Ministerial Expenditure by Standard Object

Table 3 presents expenditure by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditure is revenue credited to appropriations. The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government. "Total gross expenditure" represents the total of expenditure charged to standard objects 1 to 12 inclusively. "Total net expenditure" represents the result of total gross expenditure less total revenue credited to appropriations. "Total net expenditure" discloses the total expenditure reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditure with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[2] (8)	Construction and/or acquisition of machinery and equipment[2] (9)	Transfer payments[3] (10)	Public debt charges[4] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations: From outside parties (13)	Less: revenue credited to appropriations: Internal to the Government (16)	Less: revenue credited to appropriations: Total	Total net expenditure
2	**Agriculture**																	
	Department	603,704	41,570	7,339	66,136	7,837	17,999	60,772	45,352	25,106	2,578,175	...	866,523	4,320,513	15,167	...	15,167	4,305,346
	Canadian Dairy Commission	2,458	235	68	207	222	28	60	...	28	...	...	1	3,307	...	...	...	3,307
	Canadian Livestock Feed Board	793	183	36	54	76	5	42	...	6	17,522	...	29	18,746	...	...	...	18,746
	Total Ministry	**606,955**	**41,988**	**7,443**	**66,397**	**8,135**	**18,032**	**60,874**	**45,352**	**25,140**	**2,595,697**	...	**866,553**	**4,342,566**	**15,167**	...	**15,167**	**4,327,399**
3	**Atlantic Canada Opportunities Agency**																	
	Department	22,679	4,440	2,309	11,463	361	141	859	...	1,353	239,226	...	306	283,137	...	...	...	283,137
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	10,400	10,400	...	...	...	10,400
	Total Ministry	**22,679**	**4,440**	**2,309**	**11,463**	**361**	**141**	**859**	...	**1,353**	**239,226**	...	**10,706**	**293,537**	...	...	...	**293,537**
4	**Communications**																	
	Department	140,163	182,707	3,680	34,541	3,171	5,578	8,216	3,008	14,438	114,459	...	65,735	575,696	13,962	195,944	209,906	365,790
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	106,493	106,493	...	...	...	106,493
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,031,037	1,031,037	...	...	...	1,031,037
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	145,064	145,064	...	...	...	145,064

	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	41,146	41,146	...	...	...	41,146
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	20,166	20,166	...	...	...	20,166
	Canadian Radio-television and Telecommunications Commission	26,112	1,465	1,457	2,180	198	450	512	...	2,665	...	...	82	35,121	...	...	...	35,121
	National Archives of Canada	38,134	1,928	1,062	9,567	167	2,077	1,726	...	3,645	2,298	...	1,566	62,170	...	...	...	62,170
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	21,312	21,312	...	...	...	21,312
	National Film Board	46,381	5,872	14,201	2,177	9,772	1,509	5,374	...	3,539	396	...	184	89,405	7,034	3,222	10,256	79,149
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	31,843	31,843	...	...	...	31,843
	National Library	24,501	1,261	605	7,501	122	300	4,285	...	1,792	63	...	5	40,435	...	...	...	40,435
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	17,343	17,343	...	...	...	17,343
	Total Ministry	**275,291**	**193,233**	**21,005**	**55,966**	**13,430**	**9,914**	**20,113**	**3,008**	**26,079**	**117,216**	...	**1,481,976**	**2,217,231**	**20,996**	**199,166**	**220,162**	**1,997,069**
5	**Consumer and Corporate Affairs**																	
	Department	119,470	8,461	2,054	12,618	804	3,249	4,058	...	8,637	1,748	...	991	162,090	...	...	...	162,090
	Competition Tribunal	683	233	26	370	26	16	38	...	27	...	...	...	1,419	...	...	...	1,419
	Copyright Board	669	53	68	52	12	1	37	...	62	...	...	...	954	...	...	...	954
	Goods and Services Tax Consumer Information Office	1,230	638	200	1,907	12	15	48	...	...	...	...	...	4,050	...	...	...	4,050
	Hazardous Materials Information Review Commission	806	43	30	108	13	23	20	...	6	...	...	3	1,052	...	...	...	1,052
	Patented Medicine Prices Review Board	2,263	146	84	630	14	298	164	...	79	...	...	2	3,680	...	...	...	3,680
	Procurement Review Board	774	49	65	73	3	3	33	...	3	...	...	...	1,003	...	...	...	1,003
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	6,020	6,020	...	...	...	6,020
	Total Ministry	**125,895**	**9,623**	**2,527**	**15,758**	**884**	**3,605**	**4,398**	...	**8,814**	**1,748**	...	**7,016**	**180,268**	...	...	...	**180,268**
6	**Employment and Immigration**																	
	Department/Commission	1,153,278	121,003	35,378	162,947	109,782	13,646	18,235	...	52,568	1,570,755	...	3,457	3,241,049	...	1,216,784	1,216,784	2,024,265
	Advisory Council on the Status of Women	2,191	409	145	498	63	7	48	...	25	...	...	...	3,386	...	...	...	3,386
	Immigration and Refugee Board of Canada	60,269	3,561	584	6,421	438	503	1,189	...	1,572	...	...	23	74,560	...	...	...	74,560
	Status of Women—Office of the Co-ordinator	3,324	765	118	2,286	193	113	260	...	386	200(5)	...	(168)	7,477	...	...	...	7,477
	Total Ministry	**1,219,062**	**125,738**	**36,225**	**172,152**	**110,476**	**14,269**	**19,732**	...	**54,551**	**1,570,955**(5)	...	**3,312**	**3,326,472**	...	**1,216,784**	**1,216,784**	**2,109,688**

ABLE 3

eneral Summary
inisterial Expenditure by Standard Object—*Continued*
in thousands of dollars)

ection	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services(1) (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works(2) (8)	Construction and/or acquisition of machinery and equipment(2) (9)	Transfer payments(3) (10)	Public debt charges(4) (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations From outside parties (13)	Less: revenue credited to appropriations Internal to the Government (16)	Less: revenue credited to appropriations Total	Total net expenditure
7	**Energy, Mines and Resources**																	
	Department	251,123	21,613	13,252	93,346	8,176	8,179	19,197	12,943	32,252	226,901(6)	...	5,245	692,227	868	4	872	691,355
	Atomic Energy Control Board	23,670	2,997	381	6,212	85	274	624	...	2,115	795	...	28	37,181	...	...	...	37,181
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	175,973	175,973	...	...	...	175,973
	National Energy Board	22,515	8,260	384	3,550	419	281	597	...	1,066	...	...	10	37,082	...	...	...	37,082
	Petro-Canada International Assistance Corporation	...	...	...	...	...	...	...	...	...	...	...	13,700	13,700	...	...	...	13,700
	Total Ministry	**297,308**	**32,870**	**14,017**	**103,108**	**8,680**	**8,734**	**20,418**	**12,943**	**35,433**	**227,696**(6)	**...**	**194,956**	**956,163**	**868**	**4**	**872**	**955,291**
8	**Environment**	**558,006**	**61,342**	**18,870**	**178,679**	**26,094**	**35,944**	**54,041**	**42,835**	**56,515**	**52,282**	**...**	**7,423**	**1,092,031**	**1,259**	**35,411**	**36,670**	**1,055,361**
9	**External Affairs**																	
	Department	446,606	109,314	16,286	102,822	105,208	35,551	37,647	39,416	56,271	292,086	...	22,836	1,264,043	34,325	381	34,706	1,229,337
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	14,060	14,060	...	...	...	14,060
	Canadian Institute for International Peace and Security	...	...	...	...	...	...	...	...	...	...	...	5,000	5,000	...	...	...	5,000
	Canadian International Development Agency	71,699	10,322	849	19,819	2,168	648	1,409	...	2,279	2,153,977	...	8	2,263,178	...	...	...	2,263,178
	Canadian Secretariat	547	100	14	267	9	...	60	...	68	...	...	2	1,067	...	...	...	1,067
	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	...	157,801	157,801	...	...	...	157,801
	International Centre for Ocean Development	...	...	...	...	...	...	...	...	...	...	...	12,030	12,030	...	...	...	12,030
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	115,800	115,800	...	...	...	115,800
	International Joint Commission	2,642	602	135	1,623	318	49	108	...	85	...	...	8	5,570	...	...	...	5,570
	Total Ministry	**521,494**	**120,338**	**17,284**	**124,531**	**107,703**	**36,248**	**39,224**	**39,416**	**58,703**	**2,446,063**	**...**	**327,545**	**3,838,549**	**34,325**	**381**	**34,706**	**3,803,843**

10	**Finance**																	
	Department	49,930	5,632	3,341	8,981	807	2,501	33,108	...	902	8,563,273	41,266,088	626	49,935,189	...	4,589	4,589	49,930,600
	Auditor General	43,351	3,743	415	6,983	313	272	650	...	1,005	499	...	35	57,266	...	...	...	57,266
	Canadian International Trade Tribunal	7,146	413	132	967	71	130	178	...	320	...	...	3	9,360	...	...	...	9,360
	Office of the Superintendent of Financial Institutions	26,657	1,502	642	12,589	2,920	267	389	...	1,306	...	...	22	46,294	57,090	...	57,090	(10,796)
	Total Ministry	**127,084**	**11,290**	**4,530**	**29,520**	**4,111**	**3,170**	**34,325**	...	**3,533**	**8,563,772**	**41,266,088**	**686**	**50,048,109**	**57,090**	**4,589**	**61,679**	**49,986,430**
11	**Fisheries and Oceans**	**355,987**	**34,944**	**6,888**	**96,288**	**34,620**	**49,823**	**46,590**	**33,248**	**38,082**	**52,847**	...	**7,546**	**756,863**	...	...	...	**756,863**
12	**Forestry**	**82,994**	**7,949**	**2,392**	**15,223**	**1,177**	**1,624**	**6,599**	**1,590**	**6,549**	**70,722**	...	**21**	**196,840**	**281**	...	**281**	**196,559**
13	**Governor General**	**6,898**	**1,013**	**321**	**979**	**135**	**24**	**1,098**	...	**165**	**12**	...	...	**10,645**	...	...	...	**10,645**
14	**Indian Affairs and Northern Development**																	
	Department	221,835	28,594	3,063	69,951	11,050	4,196	11,859	8,289	4,755	3,642,695	...	12,913	4,019,200	...	...	...	4,019,200
	Canadian Polar Commission	71	159	55	250	93	78	14	...	107	10	...	24	861	...	...	...	861
	Total Ministry	**221,906**	**28,753**	**3,118**	**70,201**	**11,143**	**4,274**	**11,873**	**8,289**	**4,862**	**3,642,705**	...	**12,937**	**4,020,061**	...	...	...	**4,020,061**
15	**Industry, Science and Technology**																	
	Department	139,278	18,121	31,540	62,863	2,129	1,996	4,449	...	6,317	598,758	...	3,137	868,588	...	...	...	868,588
	Canadian Patents and Development Limited	...	...	...	...	...	...	...	...	...	...	...	799	799	...	...	...	799
	Canadian Space Agency	21,420	5,022	1,245	44,936	698	776	3,502	13,165	224,447	16,450	...	190	331,851	16,700	...	16,700	315,151
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	31,000	31,000	...	...	...	31,000
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	16,121	16,121	...	...	...	16,121
	Investment Canada	7,583	530	223	905	42	33	308	...	157	...	...	5	9,786	...	...	...	9,786
	National Research Council of Canada	180,753	15,489	5,130	26,314	7,316	12,860	36,082	8,745	33,222	116,844(7)	...	(10,782)	431,973	19,249	4,830	24,079	407,894
	Natural Sciences and Engineering Research Council	9,125	2,430	785	2,646	473	293	199	...	298	465,820	...	43	482,112	...	...	...	482,112
	Science Council of Canada	2,193	265	287	428	79	11	57	...	15	...	...	(171)	3,164	...	...	...	3,164
	Statistics Canada	283,297	27,112	8,412	92,871	14,053	3,921	7,009	...	9,159	12	...	1,491	447,337	8,771	20,427	29,198	418,139
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	115,300	115,300	...	...	...	115,300
	Total Ministry	**643,649**	**68,969**	**47,622**	**230,963**	**24,790**	**19,890**	**51,606**	**21,910**	**273,615**	**1,197,884**(7)	...	**157,133**	**2,738,031**	**44,720**	**25,257**	**69,977**	**2,668,054**

TABLE 3

General Summary
Ministerial Expenditure by Standard Object—*Continued*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[2] (8)	Construction and/or acquisition of machinery and equipment[2] (9)	Transfer payments[3] (10)	Public debt charges[4] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations			Total net expenditure
															From outside parties (13)	Internal to the Government (16)	Total	
16	**Justice**																	
	Department	130,495	10,515	2,668	17,020	957	1,016	3,217	...	5,269	309,786	...	(1,545)	479,398	...	...	...	479,398
	Canadian Human Rights Commission	12,794	1,254	547	2,067	140	164	292	...	798	...	...	1	18,057	...	...	...	18,057
	Commissioner for Federal Judicial Affairs	132,995	9,950	263	1,918	84	83	104	...	39	25,757	...	2,146	173,339	...	...	...	173,339
	Federal Court of Canada	13,578	1,252	166	1,609	176	320	1,092	...	1,056	...	...	3	19,252	...	...	...	19,252
	Law Reform Commission of Canada	2,188	277	48	1,479	45	15	116	...	41	...	...	28	4,237	...	...	...	4,237
	Offices of the Information and Privacy Commissioners of Canada	5,040	253	82	486	20	19	57	...	158	...	...	1	6,116	...	...	...	6,116
	Supreme Court of Canada	8,509	710	352	973	133	309	1,304	...	619	1,134	...	2	14,045	...	...	...	14,045
	Tax Court of Canada	5,522	583	15	1,593	67	527	525	...	601	...	...	2	9,435	...	...	...	9,435
	Total Ministry	**311,121**	**24,794**	**4,141**	**27,145**	**1,622**	**2,453**	**6,707**	...	**8,581**	**336,677**	...	**638**	**723,879**	...	...	...	**723,879**
17	**Labour**																	
	Department	136,175	4,242	1,211	20,612	346	670	1,530	...	2,015	130,888	...	841	298,530	38,000	279	38,279	260,251
	Canada Labour Relations Board	6,735	846	69	583	191	61	151	...	375	...	...	13	9,024	...	...	...	9,024
	Canadian Centre for Occupational Health and Safety	7,443	650	418	1,040	108	233	332	...	135	...	...	4	10,363	1,837	383	2,220	8,143
	Total Ministry	**150,353**	**5,738**	**1,698**	**22,235**	**645**	**964**	**2,013**	...	**2,525**	**130,888**	...	**858**	**317,917**	**39,837**	**662**	**40,499**	**277,418**
18	**National Defence**																	
	Department	5,764,956	549,792	23,317	809,551	131,139	825,559	1,156,221	268,261	2,275,882	216,152	...	42,283	12,063,113	337,697	18,056	355,753	11,707,360
	Emergency Preparedness Canada	6,402	2,543	595	2,395	62	146	202	...	540	30,831	...	2	43,718	...	...	...	43,718
	Total Ministry	**5,771,358**	**552,335**	**23,912**	**811,946**	**131,201**	**825,705**	**1,156,423**	**268,261**	**2,276,422**	**246,983**	...	**42,285**	**12,106,831**	**337,697**	**18,056**	**355,753**	**11,751,078**

19	**National Health and Welfare**																	
	Department	459,855	120,337	19,196	253,618	4,477	12,346	149,536	29,010	27,711	34,557,160	...	33,834	35,667,080	56,212	...	56,212	35,610,868
	Federal Office of Regional Development—Quebec	11,012	1,113	329	1,180	118	78	262	...	433	161,347	...	47	175,919	...	...	...	175,919
	Medical Research Council	3,709	1,238	338	591	30	104	131	...	547	240,797	...	...	247,485	...	...	...	247,485
	Total Ministry	**474,576**	**122,688**	**19,863**	**255,389**	**4,625**	**12,528**	**149,929**	**29,010**	**28,691**	**34,959,304**	...	**33,881**	**36,090,484**	**56,212**	...	**56,212**	**36,034,272**
20	**National Revenue**																	
	Customs and Excise	655,815	59,640	8,903	118,941	3,319	14,637	20,153	4,755	43,666	...	...	(538)	929,291	...	...	...	929,291
	Taxation	1,062,214	102,348	43,508	38,173	12,287	17,019	15,375	326	49,416	96	...	347	1,341,109	49,667	54,588	104,255	1,236,854
	Total Ministry	**1,718,029**	**161,988**	**52,411**	**157,114**	**15,606**	**31,656**	**35,528**	**5,081**	**93,082**	**96**	...	**(191)**	**2,270,400**	**49,667**	**54,588**	**104,255**	**2,166,145**
21	**Parliament**																	
	The Senate	38,376	4,959	1,809	3,691	409	741	885	416	1,146	1,213	...	7	53,652	...	...	...	53,652
	House of Commons	315,415	23,985	9,562	10,596	5,035	3,256	6,785	...	2,369	1,624	...	131	378,758	...	...	...	378,758
	Library of Parliament	13,520	189	4	820	181	41	1,014	...	126	...	...	...	15,895	...	...	...	15,895
	Total Ministry	**367,311**	**29,133**	**11,375**	**15,107**	**5,625**	**4,038**	**8,684**	**416**	**3,641**	**2,837**	...	**138**	**448,305**	...	...	...	**448,305**
22	**Privy Council**																	
	Department	54,923	10,614	12,137	29,997	2,259	2,750	2,927	...	2,849	65	...	228	118,749	...	...	...	118,749
	Canadian Centre for Management Development	7,488	1,040	392	3,596	122	111	411	...	594	192	...	(2,801)	11,145	...	...	...	11,145
	Canadian Intergovernmental Conference Secretariat	1,102	614	133	558	562	41	64	...	49	...	...	...	3,123	...	...	...	3,123
	Canadian Transportation Accident Investigation and Safety Board	19,302	2,044	402	1,898	156	401	672	136	1,026	...	...	12	26,049	...	...	...	26,049
	Chief Electoral Officer	5,659	743	1,296	2,190	127	315	384	...	1,753	81	...	(19)	12,529	...	...	...	12,529
	Commissioner of Official Languages	9,395	688	1,006	765	65	68	217	...	245	...	...	1	12,650	...	...	...	12,650
	Economic Council of Canada	8,448	435	194	1,147	36	54	234	...	446	...	...	2	10,996	...	...	...	10,996
	Northern Pipeline Agency	67	2	4	80	20	1	1	...	4	...	...	...	179	...	...	...	179
	Public Service Staff Relations Board	8,438	568	178	792	211	88	187	...	270	...	...	1	10,733	...	...	...	10,733
	Security Intelligence Review Committee	801	148	21	279	19	11	8	...	70	...	...	...	1,357	...	...	...	1,357
	Total Ministry	**115,623**	**16,896**	**15,763**	**41,302**	**3,577**	**3,840**	**5,106**	**136**	**7,306**	**338**	...	**(2,576)**	**207,510**	...	...	...	**207,510**
23	**Public Works**																	
	Department	404,452	32,376	6,235	560,203	1,180,284	328,407	295,266	566,995	27,564	390,081	...	718,558	4,510,421	352,125	2,847,577	3,199,702	1,310,719
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,904,115	1,904,115	...	...	...	1,904,115
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	90,194	90,194	...	...	...	90,194
	Total Ministry	**404,452**	**32,376**	**6,235**	**560,203**	**1,180,284**	**328,407**	**295,266**	**566,995**	**27,564**	**390,081**	...	**2,712,867**	**6,504,730**	**352,125**	**2,847,577**	**3,199,702**	**3,305,028**

TABLE 3

General Summary
Ministerial Expenditure by Standard Object—*Concluded*
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services[1] (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works[2] (8)	Construction and/or acquisition of machinery and equipment[2] (9)	Transfer payments[3] (10)	Public debt charges[4] (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations: From outside parties (13)	Less: revenue credited to appropriations: Internal to the Government (16)	Less: revenue credited to appropriations: Total	Total net expenditure
24	**Secretary of State**																	
	Department	139,412	9,416	4,177	49,864	986	1,814	3,682	...	4,144	3,023,121	...	(87)	3,236,529	...	...	...	3,236,529
	Ministry of State (Multiculturalism and Citizenship)	14,402	2,138	2,785	4,870	231	338	673	...	728	46,093	...	2,109	74,367	...	...	...	74,367
	Public Service Commission	120,296	6,860	2,388	8,693	3,985	913	1,816	...	3,863	...	...	2,817	151,631	491	13,594	14,085	137,546
	Social Sciences and Humanities Research Council	5,996	716	311	881	122	174	133	...	654	89,375	...	(649)	97,713	...	...	...	97,713
	Total Ministry	**280,106**	**19,130**	**9,661**	**64,308**	**5,324**	**3,239**	**6,304**	...	**9,389**	**3,158,589**	...	**4,190**	**3,560,240**	**491**	**13,594**	**14,085**	**3,546,155**
25	**Solicitor General**																	
	Department	17,044	1,974	966	3,185	246	477	460	...	608	3,932	...	(176)	28,716	...	...	...	28,716
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	...	...	205,454	205,454	...	...	...	205,454
	Correctional Service	557,466	25,949	1,475	151,480	4,628	12,838	80,663	75,096	19,459	2,366	...	19,239	950,659	...	...	...	950,659
	National Parole Board	19,241	2,053	211	880	77	151	222	...	718	...	...	53	23,606	...	...	...	23,606
	Royal Canadian Mounted Police	1,282,137	104,113	709	91,962	30,810	35,457	66,553	47,932	60,333	37,234	...	23,945	1,781,185	565,192	40,097	605,289	1,175,896
	Royal Canadian Mounted Police External Review Committee	881	70	45	258	20	4	34	...	16	...	...	(18)	1,310	...	...	...	1,310
	Royal Canadian Mounted Police Public Complaints Commission	1,981	445	207	1,126	30	7	62	...	68	...	...	1	3,927	...	...	...	3,927
	Total Ministry	**1,878,750**	**134,604**	**3,613**	**248,891**	**35,811**	**48,934**	**147,994**	**123,028**	**81,202**	**43,532**	...	**248,498**	**2,994,857**	**565,192**	**40,097**	**605,289**	**2,389,568**
26	**Supply and Services**	**466,248**	**138,143**	**130,503**	**165,280**	**57,569**	**10,797**	**141,773**	...	**33,196**	**42,125**	...	**90,723**	**1,276,357**	**37,814**	**823,427**	**861,241**	**415,116**
27	**Transport**																	
	Department	1,172,944	115,299	10,081	396,569	20,990	117,977	157,082	72,863	216,725	195,765	...	725,570	3,201,865	1,019,735	28,061	1,047,796	2,154,069
	Civil Aviation Tribunal	524	131	3	196	4	7	22	...	18	...	...	...	905	...	...	...	905
	Grain Transportation Agency Administrator	1,859	351	91	243	24	34	58	...	67	2,461	...	1	5,189	...	...	...	5,189
	National Transportation Agency	28,852	2,007	439	1,878	150	182	645	...	991	1,215,366	...	9	1,250,519	...	...	...	1,250,519
	Total Ministry	**1,204,179**	**117,788**	**10,614**	**398,886**	**21,168**	**118,200**	**157,807**	**72,863**	**217,801**	**1,413,592**	...	**725,580**	**4,458,478**	**1,019,735**	**28,061**	**1,047,796**	**3,410,682**

28	**Treasury Board**																	
	Secretariat	501,376	1,744	1,939	8,682	199	540	698	...	740	570	...	9,116	525,604	...	60,287	60,287	465,317
	Comptroller General	13,176	373	129	2,380	64	8	100	...	129	...	...	1,923	18,282	...	...	...	18,282
	Total Ministry	**514,552**	**2,117**	**2,068**	**11,062**	**263**	**548**	**798**	...	**869**	**570**	...	**11,039**	**543,886**	...	**60,287**	**60,287**	**483,599**
29	**Veterans Affairs**	**179,583**	**24,842**	**920**	**179,162**	**6,829**	**5,585**	**108,544**	**2,858**	**2,994**	**1,385,418**	...	**2,449**	**1,899,104**	...	...	...	**1,899,104**
30	**Western Economic Diversification**	**19,378**	**2,398**	**517**	**8,682**	**237**	**127**	**413**	...	**443**	**153,666**	...	**(86)**	**185,775**	...	...	...	**185,775**
	Total ministerial expenditure	**18,920,947**	**2,127,460**	**477,845**	**4,137,940**	**1,822,125**	**1,602,713**	**2,595,038**	**1,277,239**	**3,387,100**	**63,843,521**	**41,266,088**	**6,948,103**	**147,606,119**	**2,633,476**	**5,367,941**	**8,001,417**	**139,604,702**

Note: If no amount is shown, either it is less than $500 or no expenditure was reported.

(1) Additional details are provided in Section 5 of Volume II (Part II).

(2) Additional details are provided in Section 6 of Volume II (Part II).

(3) Additional details are provided in Section 7 of Volume II (Part II).

(4) Additional details are provided in Section 8 of Volume II (Part II).

(5) Includes an amount of $150,000 which has been credited to Standard Object 12.

(6) Excludes an amount of $867,731 which has been credited to Standard Object 13.

(7) Excludes an amount of $8,082 which is included under Standard Object 12.

TABLE 3a

General Summary
Recapitulation of Expenditure with Outside Parties by Standard Object

Table 3a reconciles total net ministerial expenditure (Table 3) with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, the expenditure of the consolidated Crown corporations and the elimination of expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts (1)	Provision for valuation	Consolidated Crown corporations	TOTAL EXPENDITURE	Less: internal expenditure		TOTAL EXPENDITURE with outside parties
						Credited to revenue	Credited to appropriations	
Personnel	18,920,947	(411,535)	...	...	18,509,412	...	40,669	18,468,743
Transportation and communications	2,127,460	...	...	...	2,127,460	4,356	261,535	1,861,569
Information	477,845	...	...	...	477,845	3,882	233,139	240,824
Professional and special services	4,137,940	...	...	...	4,137,940	17,864	1,072,660	3,047,416
Rentals	1,822,125	...	...	...	1,822,125	12,418	745,643	1,064,064
Purchased repair and maintenance	1,602,713	...	...	...	1,602,713	3,598	216,059	1,383,056
Utilities, materials and supplies	2,595,038	...	...	...	2,595,038	3,847	230,965	2,360,226
Construction and/or acquisition of land, buildings and works	1,277,239	...	...	...	1,277,239	8,477	508,985	759,777
Construction and/or acquisition of machinery and equipment	3,387,100	...	...	...	3,387,100	452	27,111	3,359,537
Transfer payments	63,043,521	18,542,486	467,000	...	82,053,007	1,150	69,044	81,982,813
Public debt charges	41,266,088	(35,578)	...	...	41,230,510	...	...	41,230,510
Other subsidies and payments	6,948,103	(280,769)	(2,417,000)	1,151,405	5,401,739	(57)	754,875	4,646,921
Total gross expenditure	147,606,119	17,814,604	(1,950,000)	1,151,405	164,622,128	55,987	4,160,685	160,405,456
Less: revenue credited to expenditure								
From outside parties	2,633,476	...	...	...	2,633,476	...	...	2,633,476
Internal to the Government	5,367,941	...	...	...	5,367,941	(55,987)	5,367,941	55,987
Revenue of consolidated Crown corporations	...	...	...	1,097,302	1,097,302	...	...	1,097,302
Unemployment insurance account	...	1,207,256	...	...	(1,207,256)	...	(1,207,256)	...
Expenditure internal to the Government	...	...	...	...	...	55,987	...	(55,987)
	8,001,417	1,207,256	...	1,097,302	7,891,463	...	4,160,685	3,730,778
Total net expenditure	**139,604,702**	**19,021,860**	**(1,950,000)**	**54,103**	**156,730,665**	**55,987**	**...**	**156,674,678**

Note: Amounts shown in this table may differ from amounts shown in Volume I due to rounding.

(1) Total Includes the adjustments of $193 million for an Unemployment Insurance recovrable and $197 million receivable Manitoba Hydro.

TABLE 4

General Summary
Ministerial Revenue by Main Classification

Table 4 presents revenue by main classification for each ministry on both a gross and net basis. The difference between gross and net revenue is revenue credited to appropriations. The table also discloses revenue internal to the Government.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as a reporting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 2 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total gross revenue" column represents revenue from all sources, including revenue credited to appropriations. The "Revenue internal to the Government" column represents the tax and non-tax revenue internal to the Government. The "Total net revenue" column represents tax and non-tax revenue from both external and internal sources, excluding revenue credited to appropriations. This latter column discloses total ministerial revenue as reported in the "Revenue" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenue with revenue from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I.

(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments[1]	Privileges, licences and permits	Refunds of previous years' expenditure	Services and service fees	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
3	**Agriculture**																
	Department	5,790	312,452	3,829	16,334	79,110	17,643	...	...	36,932	466,300	472,090	15,167	...	15,167	487,257	608
	Canadian Dairy Commission	...	...	...	6	...	...	...	...	...	6	6	...	...	...	6	...
	Canadian Livestock Feed Board	...	...	...	27	...	...	...	...	...	27	27	...	...	...	27	...
	Total Ministry	**5,790**	**312,452**	**3,829**	**16,367**	**79,110**	**17,643**	...	...	**36,932**	**466,333**	**472,123**	**15,167**	...	**15,167**	**487,290**	**608**
5	**Atlantic Canada Opportunities Agency**	**17**	**7,689**	...	**4,147**	**1,364**	**4,300**	...	...	**241**	**17,641**	**17,658**	...	...	...	**17,658**	**7**
4	**Communications**																
	Department	64	...	108,251	568	2,267	11	...	...	315	111,410	111,474	13,962	195,944	209,906	321,380	3,731
	Canadian Film Development Corporation	...	...	...	5	...	...	...	...	...	5	5	...	...	...	5	...
	Canadian Museum of Civilization	...	...	...	842	...	...	...	...	...	842	842	...	...	...	842	...
	Canadian Museum of Nature	...	...	...	8	...	...	...	...	...	8	8	...	...	...	8	...

TABLE 4

General Summary
Ministerial Revenue by Main Classification—*Continued*

(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments[1]	Privileges licences and permits	Refunds of previous years' expenditure	Services and service fees	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
	Canadian Radio-television and Telecommunications Commission	...	...	73,195	11	...	...	...	...	153	73,359	73,359	...	...	...	73,359	1
	National Archives of Canada	10	...	...	322	120	...	...	...	20	462	472	...	...	...	472	122
	National Film Board	263	...	...	...	...	...	...	...	...	...	263	7,034	3,222	10,256	10,519	...
	National Gallery of Canada	...	...	...	129	...	...	...	...	...	129	129	...	...	...	129	
	National Library	37	...	...	114	1,742	...	...	...	11	1,867	1,904	...	...		1,904	1,140
	National Museum of Science and Technology	...	...	...	209	...	...	...	...	...	209	**209**	...	...	...	**209**	...
	Total Ministry	**374**	...	**181,446**	**2,208**	**4,129**	**11**	...	...	**497**	**188,291**	**188,665**	**20,996**	**199,166**	**220,162**	**408,827**	**4,996**
5	**Consumer and Corporate Affairs**																
	Department	720	...	79,311	285	3	...	...	...	82	79,681	80,401	...	...	...	80,401	18
	Competition Tribunal	...	...	...	1	...	...	...	...	...	1	1	...	...	...	1	
	Copyright Board	...	...	...	2	...	...	...	...	...	2	2	...	...	...	2	...
	Goods and Services Tax Consumer Information Office	...	...	...	325	...	...	...	...	...	325	325	...	...	...	325	291
	Hazardous Materials Information Review Commission	...	...	...	(33)	169	...	...	...	...	136	136	...	...	...	136	(33)
	Patented Medicine Prices Review Board	...	...	...	29	1	...	...	...	...	30	30	...	...	...	30	10
	Procurement Review Board	...	...	...	12	...	...	...	...	...	12	12	...	...	...	12	12
	Total Ministry	**720**	...	**79,311**	**621**	**173**	...	...	...	**82**	**80,187**	**80,907**	...	...	...	**80,907**	**298**
6	**Employment and Immigration**																
	Department/Commission	42	348	...	10,091	60,925	...	...	...	6,699	78,063	78,105	...	1,216,784	1,216,784	1,294,889	791
	Immigration and Refugee Board of Canada	2	...	...	752	...	59	...	...	...	811	813	...	...		813	61
	Status of Women—Office of the Co-ordinator	...	...	...	35	...	...	...	...	...	35	35	...	...	...	35	32
	Total Ministry	**44**	**348**	...	**10,878**	**60,925**	**59**	...	...	**6,699**	**78,909**	**78,953**	...	**1,216,784**	**1,216,784**	**1,295,737**	**884**

7	**Energy, Mines and Resources**																
	Department	533	220,207	3,121	9,212	8,627	6,097	...	...	33,014	280,278	280,811	868	4	872	281,683	1,963
	Atomic Energy Control Board	...	...	7	150	21,540	...	...	...	1	21,698	21,698				21,698	87
	National Energy Board	...	...	...	23	...	...	...	...	28,540	28,563	28,563				28,563	11
	Total Ministry	**533**	**220,207**	**3,128**	**9,385**	**30,167**	**6,097**	**...**	**...**	**61,555**	**330,539**	**331,072**	**868**	**4**	**872**	**331,944**	**2,061**
8	**Environment**	**2,220**	**...**	**36,324**	**6,298**	**7,404**	**1,821**	**...**	**...**	**799**	**52,646**	**54,866**	**1,259**	**35,411**	**36,670**	**91,536**	**1,496**
9	**External Affairs**																
	Department	1	2,030	59,410	14,850	426	502	...	...	9,155	86,373	86,374	34,325	381	34,706	121,080	7,092
	Canadian International Development Agency	...	2,556	...	6,483	215	...	...	...	454	9,708	9,708			...	9,708	1
	Canadian Secretariat	1	...	...	1	...	...	...	...	50	51	52				52	
	Export Development Corporation	...	56,687	...	...	...	...	...	...	23,047	79,734	79,734				79,734	
	International Joint Commission	...	...	...	12	...	...	...	...	977	989	989				989	
	Total Ministry	**2**	**61,273**	**59,410**	**21,346**	**641**	**502**	**...**	**...**	**33,683**	**176,855**	**176,857**	**34,325**	**381**	**34,706**	**211,563**	**7,093**
10	**Finance**																
	Department	2	4,604,914	...	833	10	843	50,656	43,609	10,487	4,711,352	4,711,354		4,589	4,589	4,715,943	2,638
	Auditor General	16	...	...	107	313	...	...		26	446	462				462	68
	Canadian International Trade Tribunal	...	...	...	10	...	...	...		...	10	10	...		...	10	10
	Office of the Superintendent of Financial Institutions	2,049	...	...	56	...		...		...	56	2,105	57,090		57,090	59,195	55
	Total Ministry	**2,067**	**4,604,914**	**...**	**1,006**	**323**	**843**	**50,656**	**43,609**	**10,513**	**4,711,864**	**4,713,931**	**57,090**	**4,589**	**61,679**	**4,775,610**	**2,771**
11	**Fisheries and Oceans**	**715**	**3,410**	**19,856**	**2,094**	**831**	**2,877**	**...**	**...**	**7,421**	**36,489**	**37,204**	**...**	**...**	**...**	**37,204**	**598**
12	**Forestry**	**27**	**...**	**2**	**609**	**...**	**28**	**...**	**...**	**...**	**639**	**666**	**281**	**...**	**281**	**947**	**14**
13	**Governor General**	**2**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**2**	**...**	**...**	**...**	**2**	**...**
14	**Indian Affairs and Northern Development**	**205**	**26,698**	**15,542**	**4,176**	**1,278**	**689**	**...**	**...**	**208**	**48,591**	**48,796**	**...**	**...**	**...**	**48,796**	**524**

TABLE 4

General Summary
Ministerial Revenue by Main Classification—*Continued*
(in thousands of dollars)

Section	Department or agency	Tax revenue	Non-tax revenue									Total net revenue	Revenue credited to appropriations			Total gross revenue	Revenue internal to the Government
			Return on investments[1]	Privileges, licences and permits	Refunds of previous years' expenditure	Services and service fees	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue		From outside parties	Internal to the Government	Total		
15	**Industry, Science and Technology**																
	Department	15	24,007	...	76,364	4,824	...	...	...	1,845	107,040	107,055	...	...	...	107,055	38
	Canadian Space Agency	35	...	...	530	1,031	...	...	...	1	1,562	1,597	16,700	...	16,700	18,297	134
	Federal Business Development Bank	...	...	...	173	...	...	...	...	...	173	173	...	..	...	173	...
	Investment Canada	...	...	...	86	1	...	...	...	...	87	87	...	...	...	87	...
	National Research Council of Canada	1,131	...	...	565	...	...	...	...	7	572	1,703	19,249	4,830	24,079	25,782	130
	Natural Sciences and Engineering Research Council	...	...	...	1,848	...	...	...	...	...	1,848	1,848	..	...	...	1,848	16
	Science Council of Canada	...	...	...	4	...	...	...	...	51	55	55	...	...	...	55	...
	Statistics Canada	425	...	...	467	...	...	...	...	138	605	1,030	8,771	20,427	29,198	30,228	190
	Total Ministry	**1,606**	**24,007**	**...**	**80,037**	**5,856**	**...**	**...**	**...**	**2,042**	**111,942**	**113,548**	**44,720**	**25,257**	**69,977**	**183,525**	**508**
16	**Justice**																
	Department	30	...	...	802	760	...	...	...	812	2,374	2,404	...	...	.	2,404	278
	Canadian Human Rights Commission	...	...	...	9	...	...	...	...	8	17	17	...	...	...	17	(2)
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	6,645	6,645	6,645	...	...	...	6,645	168
	Federal Court of Canada	...	...	...	49	785	...	...	...	27	861	861	...	...	...	861	...
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	5	...	...	...	...	...	5	5	...	..	...	5	3
	Supreme Court of Canada	3	...	...	28	31	88	...	...	73	220	223	...	...	..	223	14
	Tax Court of Canada	...	...	...	50	362	9	...	...	...	421	421	...	...	...	421	25
	Total Ministry	**33**	**...**	**...**	**943**	**1,938**	**97**	**...**	**...**	**7,565**	**10,543**	**10,576**	**...**	**...**	**...**	**10,576**	**486**

17	**Labour**																
	Department	17	...	...	468	1,098	97	...	...	179	1,842	1,859	38,000	279	38,279	40,138	101
	Canada Labour Relations Board	1	...	...	1	...	15	...	...	1	17	18	...	...	...	18	2
	Canadian Centre for Occupational Health and Safety	55	...	...	13	...	...	...	...	...	13	68	1,837	383	2,220	2,288	...
	Total Ministry	**73**	**...**	**...**	**482**	**1,098**	**112**	**...**	**...**	**180**	**1,872**	**1,945**	**39,837**	**662**	**40,499**	**42,444**	**103**
18	**National Defence**																
	Department	840	2,783	...	32,327	...	...	...	...	15,562	50,672	51,512	337,697	18,056	355,753	407,265	9
	Emergency Preparedness Canada	...	...	...	177	...	...	...	...	...	177	177	...	...	...	177	...
	Total Ministry	**840**	**2,783**	**...**	**32,504**	**...**	**...**	**...**	**...**	**15,562**	**50,849**	**51,689**	**337,697**	**18,056**	**355,753**	**407,442**	**9**
19	**National Health and Welfare**																
	Department	17	...	9	16,425	35,216	328	...	...	56,480	108,458	108,475	56,212	..	56,212	164,687	1,227
	Federal Office of Regional Development—Quebec	...	9,357	...	4,346	1,360	...	...	...	67	15,130	15,130	...	...	...	15,130	...
	Medical Research Council	...	...	...	318	...	...	...	...	...	318	318	...	...	...	318	...
	Total Ministry	**17**	**9,357**	**9**	**21,089**	**36,576**	**328**	**...**	**...**	**56,547**	**123,906**	**123,923**	**56,212**	**...**	**56,212**	**180,135**	**1,227**
20	**National Revenue**																
	Customs and Excise	27,386,147	277	406	9,144	6,684	2,134	...	...	67,571	86,216	27,472,363	...	...	..	27,472,363	3,858
	Taxation	69,854,415	...	...	3,131	7,910	...	...	...	5,081	16,122	69,870,537	49,667	54,588	104,255	69,974,792	1,800
	Total Ministry	**97,240,562**	**277**	**406**	**12,275**	**14,594**	**2,134**	**...**	**...**	**72,652**	**102,338**	**97,342,900**	**49,667**	**54,588**	**104,255**	**97,447,155**	**5,658**
21	**Parliament**																
	The Senate	1	...	...	33	9	11	...	...	15	68	69	...	...	...	69	4
	House of Commons	14	...	...	635	...	...	...	...	117	752	766	...	...	..	766	44
	Library of Parliament	...	...	...	40	...	...	...	...	1	41	41	...	...	...	41	7
	Total Ministry	**15**	**...**	**...**	**708**	**9**	**11**	**...**	**...**	**133**	**861**	**876**	**...**	**...**	**...**	**876**	**55**
22	**Privy Council**																
	Department	16	...	...	1,127	...	...	...	...	12	1,139	1,155	...	...	...	1,155	585
	Canadian Centre for Management Development	...	...	...	92	4	...	...	...	...	96	96	...	...	...	96	18
	Canadian Intergovernmental Conference Secretariat	...	...	...	6	...	...	...	...	1,153	1,159	1,159	...	...	...	1,159	...
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	109	...	...	...	...	28	137	137	...	...	...	137	63
	Chief Electoral Officer	1	...	...	130	...	18	...	...	7	155	156	...	...	...	156	10

TABLE 4

General Summary
Ministerial Revenue by Main Classification—*Concluded*
(in thousands of dollars)

			Non-tax revenue										Revenue credited to appropriations				
Section	Department or agency	Tax revenue	Return on investments(1)	Privileges, licences and permits	Refunds of previous years' expenditure	Services and service fees	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total	Total gross revenue	Revenue internal to the Government
	Commissioner of Official Languages	...	...	...	3	...	...	...	...	...	3	3	...	...	...	3	2
	Economic Council of Canada	...	...	...	81	...	...	...	...	9	90	90	...	...	...	90	...
	Northern Pipeline Agency	...	...	...	...	...	...	...	...	219	219	219	...	...	...	219	...
	Public Service Staff Relations Board	1	...	...	6	...	...	...	...	...	6	7	...	...	...	7	...
	Total Ministry	**18**	**...**	**...**	**1,554**	**4**	**18**	**...**	**...**	**1,428**	**3,004**	**3,022**	**...**	**...**	**...**	**3,022**	**678**
23	**Public Works**																
	Department	15,563	1,765	5,333	7,684	...	4,678	...	...	906	20,366	35,929	352,125	2,847,577	3,199,702	3,235,631	797
	Canada Mortgage and Housing Corporation	...	753,507	...	496	...	...	...	...	43,023	797,026	797,026	...	...	...	797,026	...
	Total Ministry	**15,563**	**755,272**	**5,333**	**8,180**	**...**	**4,678**	**...**	**...**	**43,929**	**817,392**	**832,955**	**352,125**	**2,847,577**	**3,199,702**	**4,032,657**	**797**
24	**Secretary of State**																
	Department	13	...	...	2,807	...	...	...	...	107,330	110,137	110,150	...	...	...	110,150	1,382
	Ministry of State (Multiculturalism and Citizenship)	...	...	8,839	614	...	...	...	...	231	9,684	9,684	...	...	...	9,684	...
	Public Service Commission	13	...	...	459	1,462	...	...	...	83	2,004	2,017	491	13,594	14,085	16,102	1,649
	Social Sciences and Humanities Research Council	...	...	...	529	...	...	...	...	...	529	529	...	...	..	529	...
	Total Ministry	**26**	**...**	**8,839**	**4,409**	**1,462**	**...**	**...**	**...**	**107,644**	**122,354**	**122,380**	**491**	**13,594**	**14,085**	**136,465**	**3,031**

25	**Solicitor General**																
	Department	...	...	...	248	1	...	...	...	1	250	250	...	...	...	250	41
	Canadian Security Intelligence Service	...	...	...	1,053	...	...	...	...	31	1,084	1,084	...	...	...	1,084	234
	Correctional Service	639	...	397	2,078	3,118	20,467	...	...	378	26,438	27,077	...	...	...	27,077	8,730
	National Parole Board	...	...	...	11	...	...	...	...	...	11	11	...	...	...	11	...
	Royal Canadian Mounted Police	211	34	5,031	3,020	1	4,586	...	...	732	13,404	13,615	565,192	40,097	605,289	618,904	397
	Total Ministry	**850**	**34**	**5,428**	**6,410**	**3,120**	**25,053**	...	...	**1,142**	**41,187**	**42,037**	**565,192**	**40,097**	**605,289**	**647,326**	**9,402**
26	**Supply and Services**	**3,747**	**26,145**	...	**2,186**	**14**	**2,480**	...	...	**9,589**	**40,414**	**44,161**	**37,814**	**823,427**	**861,241**	**905,402**	**11,036**
27	**Transport**																
	Department	34,294	106,406	448	18,103	777	14	...	...	30,063	155,811	190,105	1,019,735	28,061	1,047,796	1,237,901	1,312
	Civil Aviation Tribunal	...	...	...	3	...	...	...	...	...	3	3	...	...	...	3	...
	Grain Transportation Agency Administrator	104	...	3,050	...	...	1	...	...	...	3,051	3,155	...	...	...	3,155	1
	National Transportation Agency	...	...	...	180	1	1	...	...	4	186	186	...	...	...	186	15
	Total Ministry	**34,398**	**106,406**	**3,498**	**18,286**	**778**	**16**	...	...	**30,067**	**159,051**	**193,449**	**1,019,735**	**28,061**	**1,047,796**	**1,241,245**	**1,328**
28	**Treasury Board**																
	Secretariat	575	...	...	1,852	...	...	...	...	8,388	10,240	10,815	...	60,287	60,287	71,102	486
	Comptroller General	...	...	...	143	...	...	...	...	14	157	157	...	...	...	157	43
	Total Ministry	**575**	...	...	**1,995**	...	...	...	...	**8,402**	**10,397**	**10,972**	...	**60,287**	**60,287**	**71,259**	**529**
29	**Veterans Affairs**	**38**	**3,286**	...	**12,108**	**38,316**	**1,476**	...	...	**880**	**56,066**	**56,104**	...	...	...	**56,104**	**14**
30	**Western Economic Diversification**	**1**	**449**	...	**29,416**	**1,177**	...	...	...	**8,373**	**39,415**	**39,416**	...	...	...	**39,416**	**33**
	Total ministerial revenue	**97,311,078**	**6,165,007**	**422,361**	**311,717**	**291,187**	**71,273**	**50,656**	**43,609**	**524,765**	**7,880,575**	**105,191,653**	**2,633,476**	**5,367,941**	**8,001,417**	**113,193,070**	**56,044**

Note: If no amount is shown, either it is less than $500 or no revenue was reported.

[1] Additional details are provided in Section 11 of Volume II (Part II).

TABLE 4a

General Summary
Recapitulation of Revenue from Outside Parties by Main Classification

Table 4a reconciles total net ministerial revenue (Table 4) with revenue from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 2 of Volume I. The reconciling items include the revenue from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual of non-tax revenue and the elimination of revenue internal to the Government. The difference between gross and net revenue is revenue credited to appropriations and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial revenue	Consolidated specified purpose accounts[1]	Internal revenue	NET REVENUE from outside parties	Revenue credited to appropriations	Consolidated Crown corporations	GROSS REVENUE from outside parties
TAX REVENUE—							
Income tax—							
Personal	61,221,692	...	...	61,221,692	...	...	61,221,692
Corporation	9,359,452	...	...	9,359,452	...	...	9,359,452
Unemployment insurance contributions	...	15,393,889	...	15,393,889	...	...	15,393,889
Non-resident	1,261,013	...	...	1,261,013	...	...	1,261,013
	71,842,157	*15,393,889*	...	*87,236,046*	...	...	*87,236,046*
Excise taxes and duties—							
Goods and services tax	15,168,460	...	...	15,168,460	...	...	15,168,460
Sales tax	(1,969,570)	...	69	(1,969,501)	...	...	(1,969,501)
Customs import duties	3,999,378	...	(12)	3,999,366	...	...	3,999,366
Excise duties	2,073,446	...	...	2,073,446	...	...	2,073,446
Other excise taxes and duties	2,483,285	...	...	2,483,285	485,910	...	2,969,195
Energy taxes—							
Excise tax—Gasoline	3,137,946	...	...	3,137,946	...	...	3,137,946
Petroleum and gas revenue tax	3,416	...	...	3,416	868	...	4,284
Excise tax—Aviation gas and diesel fuel	299,722	232	...	299,954	...	...	299,954
	25,196,083	*232*	*57*	*25,196,372*	*486,778*	...	*25,683,150*
Other tax revenue	272,838	...	...	272,838	...	...	272,838
TOTAL TAX REVENUE	**97,311,078**	**15,394,121**	**57**	**112,705,256**	**486,778**	...	**113,192,034**
NON-TAX REVENUE—							
Return on investments	6,165,007	903,000	(2,584)	7,065,423	22,884	78,234	7,166,541
Privileges, licences and permits	422,361	...	(3,642)	418,719	189,822	...	608,541
Refunds of previous years' expenditure	311,717	...	(16,335)	295,382	27	...	295,409
Services and service fees	291,187	...	(6,367)	284,820	258,365	...	543,185
Proceeds from sales	71,273	...	(10,717)	60,556	1,421,849	...	1,482,405
Domestic coinage	50,656	...	...	50,656	...	...	50,656
Premium and discount on exchange	43,609	...	...	43,609	1,468	...	45,077
Miscellaneous non-tax revenue	524,765	599,348	(16,399)	1,107,714	252,283	1,019,068	2,379,065
TOTAL NON-TAX REVENUE	**7,880,575**	**1,502,348**	**(56,044)**	**9,326,879**	**2,146,698**	**1,097,302**	**12,570,879**
TOTAL REVENUE	**105,191,653**	**16,896,469**	**(55,987)**	**122,032,135**	**2,633,476**	**1,097,302**	**125,762,913**

Note: Amounts shown in this table may differ from amounts shown in Volume I due to rounding.

[1] **Also includes the Exchange Fund Account adjustment and the accrual of non-tax revenue.**

TABLE 5

General Summary
Budgetary (Expenditure)

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture**					
25,014	1,888,191	2,484,900	75,075	4,473,180		Department	4,305,346	143,223	...	24,611	2,453,610
...	3,789	...	...	3,789		Canadian Dairy Commission	3,307	482	...	...	3,642
...	19,995	...	(668)	19,327		Canadian Livestock Feed Board	18,746	581	...	...	18,045
...	...	100,000	(100,000)	...		Farm Credit Corporation	...	...	...	...	...
25,014	**1,911,975**	**2,584,900**	**(25,593)**	**4,496,296**		**Total Ministry**	**4,327,399**	**144,286**	...	**24,611**	**2,475,297**
					3	**Atlantic Canada Opportunities Agency**					
...	347,448	13,000	(1,145)	359,303		Department	283,137	76,166	...	...	269,042
...	10,600	...	...	10,600		Enterprise Cape Breton Corporation	10,400	200	...	...	10,560
...	**358,048**	**13,000**	**(1,145)**	**369,903**		**Total Ministry**	**293,537**	**76,366**	...	...	**279,602**
					4	**Communications**					
32,095	352,066	25,704	32,439	442,304		Department	365,790	2,760	...	73,754	364,041
...	105,773	720	...	106,493		Canada Council	106,493	...	...	...	104,204
...	1,034,237	...	...	1,034,237		Canadian Broadcasting Corporation	1,031,037	3,200	...	...	1,078,430
...	145,561	...	...	145,561		Canadian Film Development Corporation	145,064	497	...	...	145,132
...	43,866	...	...	43,866		Canadian Museum of Civilization	41,146	2,720	...	...	30,649
...	19,838	...	...	19,838		Canadian Museum of Nature	20,166	...	(328)	...	14,997
...	35,163	...	419	35,582		Canadian Radio-television and Telecommunications Commission	35,121	461	...	...	34,799
...	62,990	...	966	63,956		National Archives of Canada	62,170	1,786	...	...	64,501
...	21,632	...	...	21,632		National Arts Centre Corporation	21,312	320	...	...	20,024
2,978	79,478	...	(633)	81,823		National Film Board	79,149	1,172	...	1,502	74,922
2,848	29,905	...	...	32,753		National Gallery of Canada	31,843	910	...	...	22,358
...	44,093	...	1,609	45,702		National Library	40,435	5,267	...	...	39,681
197	16,751	672	...	17,620		National Museum of Science and Technology	17,343	277	...	...	14,844
...	...	...	...	...		National Museums of Canada	...	...	...	...	23,869
38,118	**1,991,353**	**27,096**	**34,800**	**2,091,367**		**Total Ministry**	**1,997,069**	**19,370**	**(328)**	**75,256**	**2,032,451**

TABLE 5
General Summary
Budgetary (Expenditure)—*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					5	**Consumer and Corporate Affairs**					
...	179,225	...	2,292	181,517		Department	162,090	19,427	...	...	184,754
...	1,816	...	...	1,816		Competition Tribunal	1,419	397	...	...	1,134
...	1,072	...	...	1,072		Copyright Board	954	118	...	...	947
...	7,338	...	...	7,338		Goods and Services Tax Consumer Information Office	4,050	3,288	...	...	15,251
...	1,789	...	3	1,792		Hazardous Materials Information Review Commission	1,052	740	...	...	1,105
...	4,146	...	30	4,176		Patented Medicine Prices Review Board	3,680	496	...	...	3,124
...	1,327	...	...	1,327		Procurement Review Board	1,003	324	...	...	1,142
...	6,249	...	...	6,249		Standards Council of Canada	6,020	229	...	...	5,951
...	**202,962**	**...**	**2,325**	**205,287**		**Total Ministry**	**180,268**	**25,019**	**...**	**...**	**213,408**
					6	**Employment and Immigration**					
...	2,061,659	1,401	192,005	2,255,065		Department/Commission	2,024,265	230,800	...	...	3,741,003
...	3,573	...	...	3,573		Advisory Council on the Status of Women	3,386	187	...	...	3,475
...	86,010	...	910	86,920		Immigration and Refugee Board of Canada	74,560	12,360	...	...	69,256
...	3,984	6,099	38	10,121		Status of Women—Office of the Co-ordinator	7,477	2,644	...	...	4,753
...	**2,155,226**	**7,500**	**192,953**	**2,355,679**		**Total Ministry**	**2,109,688**	**245,991**	**...**	**...**	**3,818,487**
					7	**Energy, Mines and Resources**					
202,062	811,670	...	440,016	1,453,748		Department	691,355	615,416	...	146,977	831,068
...	38,385	...	308	38,693		Atomic Energy Control Board	37,181	1,512	...	...	34,809
...	176,403	...	...	176,403		Atomic Energy of Canada Limited	175,973	430	...	...	167,456
...	26,183	13,218	273	39,674		National Energy Board	37,082	2,592	...	...	23,629
...	51,000	...	(37,300)	13,700		Petro-Canada International Assistance Corporation	13,700	...	...	...	43,000
202,062	**1,103,641**	**13,218**	**403,297**	**1,722,218**		**Total Ministry**	**955,291**	**619,950**	**...**	**146,977**	**1,099,962**
...	**1,019,278**	**39,916**	**13,227**	**1,072,421**	**8**	**Environment**	**1,055,361**	**17,060**	**...**	**...**	**1,075,370**

					9	**External Affairs**					
13,097	1,234,937	39,553	6,109	1,293,696		Department	1,229,337	49,805	...	14,554	1,150,528
...	14,492	...	...	14,492		Canadian Commercial Corporation	14,060	432	...	...	14,917
...	5,000	...	...	5,000		Canadian Institute for International Peace and Security	5,000	...	...	...	5,000
...	2,200,742	27,237	82,552	2,310,531		Canadian International Development Agency	2,263,178	47,353	...	...	2,197,620
...	2,332	...	...	2,332		Canadian Secretariat	1,067	1,265	...	...	1,101
...	185,000	(37,000)	9,801	157,801		Export Development Corporation	157,801	...	...	...	176,124
...	13,300	...	...	13,300		International Centre for Ocean Development	12,030	1,270	...	...	12,200
...	123,000	...	...	123,000		International Development Research Centre	115,800	7,200	...	...	114,130
...	6,216	...	37	6,253		International Joint Commission	5,570	683	...	...	5,050
13,097	**3,785,019**	**29,790**	**98,499**	**3,926,405**		**Total Ministry**	**3,803,843**	**108,008**	**...**	**14,554**	**3,676,670**
					10	**Finance**					
71,504	51,894,389	(1,758,070)	(173,121)	50,034,702		Department	49,930,600	32,598	...	71,504	51,394,469
...	60,006	...	519	60,525		Auditor General	57,266	3,259	...	...	56,319
...	8,033	1,603	84	9,720		Canadian International Trade Tribunal	9,360	360	...	...	9,457
38,590	3,262	...	481	42,333		Office of the Superintendent of Financial Institutions	(10,796)	132	...	52,997	3,777
...	10,438	...	(10,438)	...		Privatization and Regulatory Affairs	...	...	...	...	...
110,094	**51,976,128**	**(1,756,467)**	**(182,475)**	**50,147,280**		**Total Ministry**	**49,986,430**	**36,349**	**...**	**124,501**	**51,464,022**
...	**760,573**	**56,657**	**3,722**	**820,952**	**11**	**Fisheries and Oceans**	**756,863**	**64,089**	**...**	**...**	**789,667**
...	**147,065**	**54,455**	**4,386**	**205,906**	**12**	**Forestry**	**196,559**	**9,347**	**...**	**...**	**176,535**
...	**10,659**	**...**	**34**	**10,693**	**13**	**Governor General**	**10,645**	**48**	**...**	**...**	**10,981**
					14	**Indian Affairs and Northern Development**					
34,258	3,832,792	193,045	4,098	4,064,193		Department	4,019,200	10,848	...	34,145	3,651,730
...	...	1,179	...	1,179		Canadian Polar Commission	861	318	...	...	...
34,258	**3,832,792**	**194,224**	**4,098**	**4,065,372**		**Total Ministry**	**4,020,061**	**11,166**	**...**	**34,145**	**3,651,730**
					15	**Industry, Science and Technology**					
...	1,014,085	71,896	(176,878)	909,103		Department	868,588	40,515	...	...	776,392
...	799	...	...	799		Canadian Patents and Development Limited	799	...	...	...	1,799
...	298,408	35,713	311	334,432		Canadian Space Agency	315,151	19,281	...	...	249,518
...	32,000	...	...	32,000		Cape Breton Development Corporation	31,000	1,000	...	...	31,910
...	15,724	...	872	16,596		Federal Business Development Bank	16,121	475	...	...	15,838
...	10,207	...	96	10,303		Investment Canada	9,786	517	...	...	10,125
...	420,710	3,300	2,375	426,385		National Research Council of Canada	407,894	18,491	...	...	429,240
...	484,074	...	121	484,195		Natural Sciences and Engineering Research Council	482,112	2,083	...	...	466,242
...	3,246	...	84	3,330		Science Council of Canada	3,164	166	...	...	3,161
...	395,323	22,612	3,403	421,338		Statistics Canada	418,139	3,199	...	...	299,388
...	115,300	...	...	115,300		Canada Post Corporation	115,300	...	...	...	148,500
...	**2,789,876**	**133,521**	**(169,616)**	**2,753,781**		**Total Ministry**	**2,668,054**	**85,727**	**...**	**...**	**2,432,113**

TABLE 5

General Summary
Budgetary (Expenditure) —*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					16	**Justice**					
...	416,616	72,336	(320)	488,632		Department	479,398	9,234	...	...	432,594
...	16,794	655	611	18,060		Canadian Human Rights Commission	18,057	3	...	...	16,910
...	164,922	7,673	764	173,359		Commissioner for Federal Judicial Affairs	173,339	20	...	...	159,154
...	18,729	3,590	167	22,486		Federal Court of Canada	19,252	3,234	...	...	20,042
...	4,922	...	78	5,000		Law Reform Commission of Canada	4,237	763	...	...	4,781
...	6,691	...	68	6,759		Offices of the Information and Privacy Commissioners of Canada	6,116	643	...	...	6,327
...	15,136	...	(83)	15,053		Supreme Court of Canada	14,045	1,008	...	...	14,478
...	8,714	975	61	9,750		Tax Court of Canada	9,435	315	...	...	9,017
...	**652,524**	**85,229**	**1,346**	**739,099**		**Total Ministry**	**723,879**	**15,220**	**...**	**...**	**663,303**
					17	**Labour**					
...	239,753	6,600	18,386	264,739		Department	260,251	4,488	...	...	254,640
...	9,035	195	90	9,320		Canada Labour Relations Board	9,024	296	...	...	8,652
...	3,804	4,317	22	8,143		Canadian Centre for Occupational Health and Safety	8,143	...	...	...	8,588
...	**252,592**	**11,112**	**18,498**	**282,202**		**Total Ministry**	**277,418**	**4,784**	**...**	**...**	**271,880**
					18	**National Defence**					
...	12,830,000	...	(285,976)	12,544,024		Department	11,707,360	836,664	...	...	12,260,457
...	20,037	25,049	83	45,169		Emergency Preparedness Canada	43,718	1,451	...	...	29,232
...	**12,850,037**	**25,049**	**(285,893)**	**12,589,193**		**Total Ministry**	**11,751,078**	**838,115**	**...**	**...**	**12,289,689**
					19	**National Health and Welfare**					
...	34,708,421	754,448	175,211	35,638,080		Department	35,610,868	27,212	...	...	33,349,400
...	...	20,000	156,952	176,952		Federal Office of Regional Development—Quebec	175,919	1,033	...	...	226,491
...	247,567	...	47	247,614		Medical Research Council	247,485	129	...	...	241,862
...	**34,955,988**	**774,448**	**332,210**	**36,062,646**		**Total Ministry**	**36,034,272**	**28,374**	**...**	**...**	**33,817,753**
					20	**National Revenue**					
...	955,813	...	8,652	964,465		Customs and Excise	929,291	35,174	...	...	927,245
...	1,219,121	18,132	13,354	1,250,607		Taxation	1,236,854	13,753	...	...	1,184,077
...	**2,174,934**	**18,132**	**22,006**	**2,215,072**		**Total Ministry**	**2,166,145**	**48,927**	**...**	**...**	**2,111,322**

					21	**Parliament**					
...	45,741	...	8,407	54,148		The Senate	53,652	496	...	...	43,496
...	229,350	1,577	152,728	383,655		House of Commons	378,758	4,897	...	...	219,080
...	16,238	...	167	16,405		Library of Parliament	15,895	510	...	...	15,648
...	**291,329**	**1,577**	**161,302**	**454,208**		**Total Ministry**	**448,305**	**5,903**	**...**	**...**	**278,224**
					22	**Privy Council**					
...	78,283	46,203	464	124,950		Department	118,749	6,201	...	...	102,674
...	...	...	11,755	11,755		Canadian Centre for Management Development	11,145	610	...	...	10,708
...	3,212	...	...	3,212		Canadian Intergovernmental Conference Secretariat	3,123	89	...	...	3,413
...	28,013	...	255	28,268		Canadian Transportation Accident Investigation and Safety Board	26,049	2,219	...	...	27,398
...	6,307	8,161	(1,696)	12,772		Chief Electoral Officer	12,529	243	...	...	12,856
...	13,188	...	346	13,534		Commissioner of Official Languages	12,650	884	...	...	13,058
...	10,618	604	106	11,328		Economic Council of Canada	10,996	332	...	...	10,278
...	490	...	...	490		Northern Pipeline Agency	179	311	...	...	317
...	10,540	388	365	11,293		Public Service Staff Relations Board	10,733	560	...	...	10,288
...	1,568	...	...	1,568		Security Intelligence Review Committee	1,357	211	...	...	1,404
...	**152,219**	**55,356**	**11,595**	**219,170**		**Total Ministry**	**207,510**	**11,660**	**...**	**...**	**192,394**
					23	**Public Works**					
315,621	1,410,656	50,946	(16,528)	1,760,695		Department	1,310,719	71,641	...	378,335	1,376,112
...	2,042,407	...	...	2,042,407		Canada Mortgage and Housing Corporation	1,904,115	138,292	...	...	1,978,850
...	92,594	...	...	92,594		National Capital Commission	90,194	2,400	...	...	90,072
315,621	**3,545,657**	**50,946**	**(16,528)**	**3,895,696**		**Total Ministry**	**3,305,028**	**212,333**	**...**	**378,335**	**3,445,034**
					24	**Secretary of State**					
...	2,791,598	468,995	(20,426)	3,240,167		Department	3,236,529	3,638	...	...	2,889,201
...	11,662	...	(11,662)	...		Canadian Centre for Management Development	...	...	...	...	...
...	106,560	11,828	179	118,567		Ministry of State (Multiculturalism and Citizenship)	74,367	44,200	...	...	114,946
6,100	146,142	...	(189)	152,053		Public Service Commission	137,546	9,555	...	4,952	146,384
...	97,635	148	53	97,836		Social Sciences and Humanities Research Council	97,713	123	...	...	90,324
6,100	**3,153,597**	**480,971**	**(32,045)**	**3,608,623**		**Total Ministry**	**3,546,155**	**57,516**	**...**	**4,952**	**3,240,855**
					25	**Solicitor General**					
...	30,198	499	216	30,913		Department	28,716	2,197	...	...	30,678
...	213,951	...	...	213,951		Canadian Security Intelligence Service	205,454	8,497	...	...	204,975
...	961,753	...	19,325	981,078		Correctional Service	950,659	30,419	...	...	926,504
...	23,099	462	550	24,111		National Parole Board	23,606	505	...	...	23,852
...	1,230,062	...	(347)	1,229,715		Royal Canadian Mounted Police	1,175,896	53,819	...	...	1,167,917
...	1,536	...	...	1,536		Royal Canadian Mounted Police External Review Committee	1,310	226	...	...	1,357
...	3,902	...	26	3,928		Royal Canadian Mounted Police Public Complaints Commission	3,927	1	...	...	3,866
...	**2,464,501**	**961**	**19,770**	**2,485,232**		**Total Ministry**	**2,389,568**	**95,664**	**...**	**...**	**2,359,149**

TABLE 5

General Summary
Budgetary (Expenditure) —*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
213,218	**359,269**	**90,468**	**(15,502)**	**647,453**	**26**	**Supply and Services**	**415,116**	**158,661**	**...**	**73,676**	**601,303**
					27	**Transport**					
...	2,148,279	63,918	39,664	2,251,861		Department	2,154,069	97,792	...	...	2,192,589
...	980	...	4	984		Civil Aviation Tribunal	905	79	...	...	784
...	6,665	...	...	6,665		Grain Transportation Agency Administrator	5,189	1,476	...	...	4,548
...	897,663	53,963	300,698	1,252,324		National Transportation Agency	1,250,519	1,805	...	...	820,890
...	**3,053,587**	**117,881**	**340,366**	**3,511,834**		**Total Ministry**	**3,410,682**	**101,152**	**...**	**...**	**3,018,811**
					28	**Treasury Board**					
...	1,252,108	2,329	(434,431)	820,006		Secretariat	465,317	354,689	...	...	546,534
...	18,557	...	165	18,722		Comptroller General	18,282	440	...	...	18,185
...	**1,270,665**	**2,329**	**(434,266)**	**838,728**		**Total Ministry**	**483,599**	**355,129**	**...**	**...**	**564,719**
...	**1,891,773**	**20,000**	**7,405**	**1,919,178**	**29**	**Veterans Affairs**	**1,899,104**	**20,117**	**(43)**	**...**	**1,826,005**
...	**292,035**	**...**	**(4,536)**	**287,499**	**30**	**Western Economic Diversification**	**185,775**	**101,724**	**...**	**...**	**188,676**
957,582	**139,405,302**	**3,132,269**	**504,240**	**143,999,393**		**Total Government**	**139,604,702**	**3,518,055**	**(371)**	**877,007**	**138,065,412**

Note: If no amount is shown, either it is less than $500 or no expenditure was reported.

TABLE 6

General Summary
Non-budgetary (Loans, Investments and Advances)

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					2	**Agriculture**					
225,997	...	...	...	225,997		Canadian Dairy Commission	50,807	...	...	175,190	26,240
60,000	...	...	(60,000)	...		Canadian Livestock Feed Board	...	...	...	...	...
22,121,884	...	...	2,728,694	24,850,578		Farm Credit Corporation	158,953	...	...	24,691,625	82,279
22,407,881	**...**	**...**	**2,668,694**	**25,076,575**		**Total Ministry**	**209,760**	**...**	**...**	**24,866,815**	**108,519**
...	**10,000**	**...**	**...**	**10,000**	**3**	**Atlantic Canada Opportunities Agency**	**...**	**10,000**	**...**	**...**	**...**
40,000	**10**	**7,000**	**...**	**47,010**	**4**	**Communications**	**7,000**	**10**	**...**	**40,000**	**...**
28,382	**...**	**(10,000)**	**10,000**	**28,382**	**6**	**Employment and Immigration**	**(11,760)**	**...**	**...**	**40,142**	**(7,448)**
...	**164,697**	**90,000**	**...**	**254,697**	**7**	**Energy, Mines and Resources**	**233,005**	**21,692**	**...**	**...**	**142,064**
					9	**External Affairs**					
105,682	2,600	...	(47,352)	60,930		Department	2,218	...	...	58,712	1,915
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
3,434,942	19,300	...	313,985	3,768,227		Canadian International Development Agency	246,388	7,173	...	3,514,666	258,485
7,579,221	137,000	...	(708,601)	7,007,620		Export Development Corporation	139,572	...	...	6,868,048	65,817
11,129,845	**158,900**	**...**	**(441,968)**	**10,846,777**		**Total Ministry**	**388,178**	**7,173**	**...**	**10,451,426**	**326,217**
					10	**Finance**					
3,267,784	105,530	27,283	5,445,345	8,845,942		Department	389,939	7,434	...	8,448,569	277,564
1,775,000	...	...	...	1,775,000		Canada Deposit Insurance Corporation	560,000	...	...	1,215,000	(150,000)
5,124,294	...	...	(5,124,294)	...		Privatization and Regulatory Affairs	...	...	...	...	...
10,167,078	**105,530**	**27,283**	**321,051**	**10,620,942**		**Total Ministry**	**949,939**	**7,434**	**...**	**9,663,569**	**127,564**

TABLE 6

General Summary
Non-budgetary (Loans, Investments and Advances)—*Concluded*

(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					11	**Fisheries and Oceans**					
150	...	...	...	150		Department	...	...	...	150	...
18,600	...	...	...	18,600		Canadian Saltfish Corporation	1,400	...	...	17,200	(12,600)
13,500	...	...	(9,100)	4,400		Freshwater Fish Marketing Corporation	(3,900)	...	...	8,300	(9,656)
32,250	**...**	**...**	**(9,100)**	**23,150**		**Total Ministry**	**(2,500)**	**...**	**...**	**25,650**	**(22,256)**
69,245	**22,620**	**3,527**	**(1,119)**	**94,273**	**14**	**Indian Affairs and Northern Development**	**21,570**	**26**	**...**	**72,677**	**23,485**
					15	**Industry, Science and Technology**					
1,950	800	...	...	2,750		Department	...	800	...	1,950	(1)
19,000	...	...	...	19,000		Cape Breton Development Corporation	(1,000)	...	...	20,000	23,963
787,896	9,400	...	65,781	863,077		Federal Business Development Bank	9,400	...	...	853,677	...
420,000	...	...	...	420,000		Canada Post Corporation	...	...	...	420,000	...
1,228,846	**10,200**	**...**	**65,781**	**1,304,827**		**Total Ministry**	**8,400**	**800**	**...**	**1,295,627**	**23,962**
...	**...**	**...**	**...**	**...**	**17**	**Labour**	**...**	**...**	**...**	**...**	**400**
78,436	**...**	**...**	**...**	**78,436**	**18**	**National Defence**	**(2,571)**	**...**	**...**	**81,007**	**(131)**
					23	**Public Works**					
...	...	14,000	...	14,000		Department	11,000	3,000	...	...	3,700
4,153,207	(97,300)	83,100	14,200	4,153,207		Canada Mortgage and Housing Corporation	155,966	...	...	3,997,241	141,000
4,153,207	**(97,300)**	**97,100**	**14,200**	**4,167,207**		**Total Ministry**	**166,966**	**3,000**	**...**	**3,997,241**	**144,700**
					25	**Solicitor General**					
32	...	...	...	32		Correctional Service	5	...	...	27	3
32	**...**	**...**	**...**	**32**		**Total Ministry**	**5**	**...**	**...**	**27**	**3**

					26	**Supply and Services**					
14,428	...	...	...	14,428		Department	1,801	...	...	12,627	1,120
39,111	...	...	...	39,111		Royal Canadian Mint	(22)	...	...	39,133	(2,673)
53,539	**...**	**...**	**...**	**53,539**		**Total Ministry**	**1,779**	**...**	**...**	**51,760**	**(1,553)**
20,000	**...**	**30,000**	**...**	**50,000**	**27**	**Transport**	**30,000**	**...**	**...**	**20,000**	**...**
544,033	**...**	**...**	**...**	**544,033**	**29**	**Veterans Affairs**	**(13,716)**	**...**	**...**	**557,749**	**(13,701)**
49,952,774	**374,657**	**244,910**	**2,627,539**	**53,199,880**		**Total Government**	**1,986,055**	**50,135**	**...**	**51,163,690**	**851,825**

Note: If no amount is shown, either it is less than $500 or no loans, investments or advances were reported.

TABLE 7

General Summary
Voted and Statutory Authorities

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					2	**Agriculture**					
20,893	1,293,355	1,618,200	26,734	2,959,182		Budgetary—Voted	2,794,003	144,286	...	20,893	1,869,237
4,121	618,620	966,700	(52,327)	1,537,114		Statutory	1,533,396	...	...	3,718	606,060
25,014	**1,911,975**	**2,584,900**	**(25,393)**	**4,496,296**			**4,327,399**	**144,286**	**...**	**24,611**	**2,475,297**
22,407,881	**...**	**...**	**2,668,694**	**25,076,575**		Non-budgetary—Statutory	209,760	...	...	24,866,815	108,519

					3	**Atlantic Canada Opportunities Agency**					
...	341,596	...	...	341,596		Budgetary—Voted	265,230	76,366	...	...	268,638
...	16,452	13,000	(1,145)	28,307		Statutory	28,307	...	...	...	10,964
...	**358,048**	**13,000**	**(1,145)**	**369,903**			**293,537**	**76,366**	**...**	**...**	**279,602**
...	**10,000**	**...**	**...**	**10,000**		Non-budgetary—Voted	...	10,000	...	...	...
					4	**Communications**					
3,045	1,959,128	27,096	2,229	1,991,498		Budgetary—Voted	1,972,456	19,370	(328)	...	1,994,037
35,073	32,225	...	32,571	99,869		Statutory	24,613	...	...	75,256	38,414
38,118	**1,991,353**	**27,096**	**34,800**	**2,091,367**			**1,997,069**	**19,370**	**(328)**	**75,256**	**2,032,451**
...	10	7,000	...	7,010		Non-budgetary—Voted	7,000	10	...	...	...
40,000	...	...	...	40,000		Statutory	...	...	...	40,000	...
40,000	**10**	**7,000**	**...**	**47,010**			**7,000**	**10**	**...**	**40,000**	**...**
					5	**Consumer and Corporate Affairs**					
...	185,877	...	...	185,877		Budgetary—Voted	160,858	25,019	...	...	171,421
...	17,085	...	2,325	19,410		Statutory	19,410	...	...	...	41,987
...	**202,962**	**...**	**2,325**	**205,287**			**180,268**	**25,019**	**...**	**...**	**213,408**
					6	**Employment and Immigration**					
...	2,006,275	6,099	179,128	2,191,502		Budgetary—Voted	1,945,511	245,991	...	...	2,053,062
...	148,951	1,401	13,825	164,177		Statutory	164,177	...	...	...	1,765,425
...	**2,155,226**	**7,500**	**192,953**	**2,355,679**			**2,109,688**	**245,991**	**...**	**...**	**3,818,487**
28,382	**...**	**(10,000)**	**10,000**	**28,382**		Non-budgetary—Statutory	(11,760)	...	...	40,142	(7,448)
					7	**Energy, Mines and Resources**					
...	983,349	13,218	(37,300)	959,267		Budgetary—Voted	840,185	119,082	...	...	1,020,232
202,062	120,292	...	440,597	762,951		Statutory	115,106	500,868	...	146,977	79,730
202,062	**1,103,641**	**13,218**	**403,297**	**1,722,218**			**955,291**	**619,950**	**...**	**146,977**	**1,099,962**
...	**164,697**	**90,000**	**...**	**254,697**		Non-budgetary—Voted	233,005	21,692	...	...	142,064
					8	**Environment**					
...	949,929	39,916	6,328	996,173		Budgetary—Voted	979,113	17,060	...	...	1,005,029
...	69,349	...	6,899	76,248		Statutory	76,248	...	...	...	70,341
...	**1,019,278**	**39,916**	**13,227**	**1,072,421**			**1,055,361**	**17,060**	**...**	**...**	**1,075,370**

TABLE 7

General Summary
Voted and Statutory Authorities *—Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					9	**External Affairs**					
...	3,443,302	46,790	44,047	3,534,139		Budgetary—Voted	3,426,131	108,008	...	...	3,285,590
13,097	341,717	(17,000)	54,452	392,266		Statutory	377,712	...	...	14,554	391,080
13,097	**3,785,019**	**29,790**	**98,499**	**3,926,405**			**3,803,843**	**108,008**	**...**	**14,554**	**3,676,670**
1,540,989	500	...	233,201	1,774,690		Non-budgetary—Voted	234,446	7,173	...	1,533,071	246,214
9,588,856	158,400	...	(675,169)	9,072,087		Statutory	153,732	...	...	8,918,355	80,003
11,129,845	**158,900**	**...**	**(441,968)**	**10,846,777**			**388,178**	**7,173**	**...**	**10,451,426**	**326,217**
					10	**Finance**					
...	131,165	271,933	...	403,098		Budgetary—Voted	367,484	35,614	...	...	146,972
110,094	51,844,963	(2,028,400)	(182,475)	49,744,182		Statutory	49,618,946	735	...	124,501	51,317,050
110,094	**51,976,128**	**(1,756,467)**	**(182,475)**	**50,147,280**			**49,986,430**	**36,349**	**...**	**124,501**	**51,464,022**
168,348	30,530	...	319,544	518,422		Non-budgetary—Voted	342,640	7,434	...	168,348	294,346
9,998,730	75,000	27,283	1,507	10,102,520		Statutory	607,299	...	...	9,495,221	(166,782)
10,167,078	**105,530**	**27,283**	**321,051**	**10,620,942**			**949,939**	**7,434**	**...**	**9,663,569**	**127,564**
					11	**Fisheries and Oceans**					
...	713,424	56,657	...	770,081		Budgetary—Voted	705,992	64,089	...	...	743,822
...	47,149	...	3,722	50,871		Statutory	50,871	...	...	...	45,845
...	**760,573**	**56,657**	**3,722**	**820,952**			**756,863**	**64,089**	**...**	**...**	**789,667**
32,250	**...**	**...**	**(9,100)**	**23,150**		Non-budgetary—Voted	(2,500)	...	...	25,650	(22,256)
					12	**Forestry**					
...	137,105	54,455	3,438	194,998		Budgetary—Voted	185,651	9,347	...	...	166,300
...	9,960	...	948	10,908		Statutory	10,908	...	...	...	10,235
...	**147,065**	**54,455**	**4,386**	**205,906**			**196,559**	**9,347**	**...**	**...**	**176,535**

					13	**Governor General**					
...	9,422	...	...	9,422		Budgetary—Voted	9,374	48	...	...	9,656
...	1,237	...	34	1,271		Statutory	1,271	...	...	...	1,325
...	**10,659**	**...**	**34**	**10,693**			**10,645**	**48**	**...**	**...**	**10,981**
					14	**Indian Affairs and Northern Development**					
336	3,795,491	194,224	382	3,990,433		Budgetary—Voted	3,978,930	11,166	...	337	3,614,254
33,922	37,301	...	3,716	74,939		Statutory	41,131	...	...	33,808	37,476
34,258	**3,832,792**	**194,224**	**4,098**	**4,065,372**			**4,020,061**	**11,166**	**...**	**34,145**	**3,651,730**
69,245	20,923	3,527	(1,119)	92,576		Non-budgetary—Voted	19,873	26	...	72,677	21,916
...	1,697	...	...	1,697		Statutory	1,697	...	...	...	1,569
69,245	**22,620**	**3,527**	**(1,119)**	**94,273**			**21,570**	**26**	**...**	**72,677**	**23,485**
					15	**Industry, Science and Technology**					
...	2,646,292	72,521	(154,624)	2,564,189		Budgetary—Voted	2,478,466	85,723	...	...	2,304,956
...	143,584	61,000	(14,992)	189,592		Statutory	189,588	4	...	...	127,157
...	**2,789,876**	**133,521**	**(169,616)**	**2,753,781**			**2,668,054**	**85,727**	**...**	**...**	**2,432,113**
20,950	10,200	...	...	31,150		Non-budgetary—Voted	8,400	800	...	21,950	23,962
1,207,896	...	...	65,781	1,273,677		Statutory	...	...	...	1,273,677	...
1,228,846	**10,200**	**...**	**65,781**	**1,304,827**			**8,400**	**800**	**...**	**1,295,627**	**23,962**
					16	**Justice**					
...	465,507	77,752	(1,484)	541,775		Budgetary—Voted	526,555	15,220	...	...	485,476
...	187,017	7,477	2,830	197,324		Statutory	197,324	...	...	...	177,827
...	**652,524**	**85,229**	**1,346**	**739,099**			**723,879**	**15,220**	**...**	**...**	**663,303**
					17	**Labour**					
...	130,824	4,512	22	135,358		Budgetary—Voted	130,574	4,784	...	...	136,435
...	121,768	6,600	18,476	146,844		Statutory	146,844	...	...	...	135,445
...	**252,592**	**11,112**	**18,498**	**282,202**			**277,418**	**4,784**	**...**	**...**	**271,880**
...	...	...	...	...		Non-budgetary—Statutory	...	...	...	...	400
					18	**National Defence**					
...	11,789,231	25,049	...	11,814,280		Budgetary—Voted	10,976,165	838,115	...	...	11,214,405
...	1,060,806	...	(285,893)	774,913		Statutory	774,913	...	...	...	1,075,284
...	**12,850,037**	**25,049**	**(285,893)**	**12,589,193**			**11,751,078**	**838,115**	**...**	**...**	**12,289,689**
78,436	**...**	**...**	**...**	**78,436**		Non-budgetary—Voted	(2,571)	...	...	81,007	(131)

TABLE 7

General Summary
Voted and Statutory Authorities —*Continued*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers (1)	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
					19	**National Health and Welfare**					
...	1,699,747	85,548	158,912	1,944,207		Budgetary—Voted	1,915,833	28,374	...	...	1,880,096
...	33,256,241	688,900	173,298	34,118,439		Statutory	34,118,439	...	...	...	31,937,657
...	**34,955,988**	**774,448**	**332,210**	**36,062,646**			**36,034,272**	**28,374**	**...**	**...**	**33,817,753**
					20	**National Revenue**					
...	1,947,635	18,132	...	1,965,767		Budgetary—Voted	1,916,840	48,927	...	...	1,914,392
...	227,299	...	22,006	249,305		Statutory	249,305	...	...	...	196,930
...	**2,174,934**	**18,132**	**22,006**	**2,215,072**			**2,166,145**	**48,927**	**...**	**...**	**2,111,322**
					21	**Parliament**					
...	206,905	1,577	(1,150)	207,332		Budgetary—Voted	201,429	5,903	...	...	193,995
...	84,424	...	162,452	246,876		Statutory	246,876	...	...	...	84,229
...	**291,329**	**1,577**	**161,302**	**454,208**			**448,305**	**5,903**	**...**	**...**	**278,224**
					22	**Privy Council**					
...	136,910	47,497	11,174	195,581		Budgetary—Voted	183,921	11,660	...	...	169,223
...	15,309	7,859	421	23,589		Statutory	23,589	...	...	...	23,171
...	**152,219**	**55,356**	**11,595**	**219,170**			**207,510**	**11,660**	**...**	**...**	**192,394**
					23	**Public Works**					
...	3,198,678	19,802	...	3,218,480		Budgetary—Voted	3,006,147	212,333	...	...	3,082,957
315,621	346,979	31,144	(16,528)	677,216		Statutory	298,881	...	...	378,335	362,077
315,621	**3,545,657**	**50,946**	**(16,528)**	**3,895,696**			**3,305,028**	**212,333**	**...**	**378,335**	**3,445,034**
...	...	14,000	...	14,000		Non-budgetary—Voted	11,000	3,000	...	...	3,700
4,153,207	(97,300)	83,100	14,200	4,153,207		Statutory	155,966	...	...	3,997,241	141,000
4,153,207	**(97,300)**	**97,100**	**14,200**	**4,167,207**			**166,966**	**3,000**	**...**	**3,997,241**	**144,700**

					24	**Secretary of State**					
...	917,478	55,829	(7,844)	965,463		Budgetary—Voted	907,947	57,516	...	...	898,809
6,100	2,236,119	425,142	(24,201)	2,643,160		Statutory	2,638,208	...	...	4,952	2,342,046
6,100	**3,153,597**	**480,971**	**(32,045)**	**3,608,623**			**3,546,155**	**57,516**	**...**	**4,952**	**3,240,855**
					25	**Solicitor General**					
...	2,178,919	961	24,500	2,204,380		Budgetary—Voted	2,108,716	95,664	...	...	2,085,756
...	285,582	...	(4,730)	280,852		Statutory	280,852	...	...	...	273,393
...	**2,464,501**	**961**	**19,770**	**2,485,232**			**2,389,568**	**95,664**	**...**	**...**	**2,359,149**
32	**...**	**...**	**...**	**32**		Non-budgetary—Voted	5	...	...	27	3
					26	**Supply and Services**					
...	320,791	40,378	...	361,169		Budgetary—Voted	352,217	8,952	...	...	330,507
213,218	38,478	50,090	(15,502)	286,284		Statutory	62,899	149,709	...	73,676	270,796
213,218	**359,269**	**90,468**	**(15,502)**	**647,453**			**415,116**	**158,661**	**...**	**73,676**	**601,303**
14,428	...	...	...	14,428		Non-budgetary—Voted	1,801	...	...	12,627	1,120
39,111	...	...	...	39,111		Statutory	(22)	...	...	39,133	(2,673)
53,539	**...**	**...**	**...**	**53,539**			**1,779**	**...**	**...**	**51,760**	**(1,553)**
					27	**Transport**					
...	2,036,838	63,918	24,703	2,125,459		Budgetary—Voted	2,024,307	101,152	...	...	2,195,305
...	1,016,749	53,963	315,663	1,386,375		Statutory	1,386,375	...	...	...	823,506
...	**3,053,587**	**117,881**	**340,366**	**3,511,834**			**3,410,682**	**101,152**	**...**	**...**	**3,018,811**
...	...	30,000	...	30,000		Non-budgetary—Voted	30,000	...	...	...	...
20,000	...	...	...	20,000		Statutory	...	...	...	20,000	...
20,000	**...**	**30,000**	**...**	**50,000**			**30,000**	**...**	**...**	**20,000**	**...**
					28	**Treasury Board**					
...	1,261,608	2,329	(279,643)	984,294		Budgetary—Voted	629,165	355,129	...	...	569,745
...	9,057	...	(154,623)	(145,566)		Statutory	(145,566)	...	...	...	(5,026)
...	**1,270,665**	**2,329**	**(434,266)**	**838,728**			**483,599**	**355,129**	**...**	**...**	**564,719**
					29	**Veterans Affairs**					
...	1,868,430	20,000	4,054	1,892,484		Budgetary—Voted	1,872,410	20,117	(43)	...	1,802,154
...	23,343	...	3,351	26,694		Statutory	26,694	...	...	...	23,851
...	**1,891,773**	**20,000**	**7,405**	**1,919,178**			**1,899,104**	**20,117**	**(43)**	**...**	**1,826,005**
544,833	**...**	**...**	**...**	**544,833**		Non-budgetary—Statutory	(13,716)	...	...	557,749	(13,701)

TABLE 7

General Summary
Voted and Statutory Authorities —*Concluded*
(in thousands of dollars)

Source of authorities							Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers [1]	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
					30	**Western Economic Diversification**					
...	275,280	...	...	275,280		Budgetary—Voted	173,556	101,724	...	...	177,354
...	16,755	...	(4,536)	12,219		Statutory	12,219	...	...	...	11,322
...	**292,035**	**...**	**(4,536)**	**287,499**			**185,775**	**101,724**	**...**	**...**	**188,676**
						Total Government					
24,274	47,030,491	2,864,393	3,606	49,922,764		Budgetary—Voted	47,035,166	2,866,739	(371)	21,230	45,789,815
933,308	92,374,811	267,876	500,634	94,076,629		Statutory	92,569,536	651,316	...	855,777	92,275,597
957,582	**139,405,302**	**3,132,269**	**504,240**	**143,999,393**			**139,604,702**	**3,518,055**	**(371)**	**877,007**	**138,065,412**
1,924,678	236,860	144,527	542,526	2,848,591		Non-budgetary—Voted	883,099	50,135	...	1,915,357	710,938
48,028,096	137,797	100,383	2,085,013	50,351,289		Statutory	1,102,956	...	...	49,248,333	140,887
49,952,774	**374,657**	**244,910**	**2,627,539**	**53,199,880**			**1,986,055**	**50,135**	**...**	**51,163,690**	**851,825**
1,948,952	47,267,351	3,008,920	546,132	52,771,355		Voted	47,918,265	2,916,874	(371)	1,936,587	46,500,753
48,961,404	92,512,608	368,259	2,585,647	144,427,918		Statutory	93,672,492	651,316	...	50,104,110	92,416,484
50,910,356	**139,779,959**	**3,377,179**	**3,131,779**	**197,199,273**		**Total Government**	**141,590,757**	**3,568,190**	**(371)**	**52,040,697**	**138,917,237**

Note: If no amount is shown either it is less than $500 or no amount was reported.

[1] **These adjustments and transfers include items such as:**

a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from Prior Year's Payables at Year End;

b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried foward to reflect authorities available; and,

c) adjustments to authorities granted in statutes other than appropriation acts.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities, budgetary and non-budgetary, granted in current year Appropriation Acts, by ministry.

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
2		**Agriculture**		
		Department		
		Management and Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contribution	58,311,000	
	1c	Program expenditures—To authorize the transfer of $353,054 from Agriculture Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Agri-Food Program		
	5	Operating expenditures	552,168,000	
	5a	Operating expenditures		1,460,000
	5b	Operating expenditures		370,000
	5c	Operating expenditures—To authorize the transfer of $4,544,072 from Agriculture Vote 10 and $13,861,697 from Agriculture Vote 15, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	10	Capital expenditures	84,820,000	
	10a	Capital expenditures		100,000
	15	The grants listed in the Estimates and contributions	469,028,000	
	15a	Contributions		187,340,000
	15b	The grants listed in the Estimates and contributions		48,775,000
		Grains and Oilseeds Program		
	20	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Farm Income Protection Act (formerly Western Grain Stabilization Act)	13,164,000	
	20a	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Farm Income Protection Act (formerly Western Grain Stabilization Act)		1,600,000
	20b	Operating expenditures including authority to make payment of commissions for services provided in accordance with the Farm Income Protection Act (formerly Western Grain Stabilization Act)		17,285,520
	20c	Operating expenditures—To authorize the transfer of $1,232,843 from Agriculture Vote 10 and $667,840 from Agriculture Vote 40, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	25	Canadian Grain Commission—Operating expenditures and contribution	47,236,000	
	25c	Canadian Grain Commission—Operating expenditures—To authorize the transfer of $287,117 from Agriculture Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	30	The grants listed in the Estimates and contributions	44,844,000	
	30a	Contributions		237,500,000
	30b	The grants listed in the Estimates		356,200,000
	30c	Contributions—To authorize the transfer of $1,375,340 from Agriculture Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		767,569,181
		Canadian Dairy Commission		
	35	Program expenditures	3,789,000	
		Canadian Livestock Feed Board		
	40	Operating expenditures	1,895,000	
	45	Contributions	18,100,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Farm Credit Corporation		
	50b	Pursuant to Section 12(1) of the Farm Credit Act to increase from $1,025,000,000 to $1,125,000,000 the aggregate amount that may be paid to the Corporation under this section		1
		Total Ministry—Budgetary	**1,293,355,000**	**1,618,199,706**
		Non-budgetary	...	...
3		**Atlantic Canada Opportunities Agency**		
		Department		
	1	Operating expenditures	43,002,000	
	1c	Operating expenditures—To authorize the transfer of $343,900 from Atlantic Canada Opportunities Agency Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	287,994,000	
	5c	The grants listed in the Estimates		1
	L10	Loans in accordance with terms and conditions prescribed by regulations of the Governor in Council for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area	10,000,000	
		Enterprise Cape Breton Corporation		
	15	Payments to the Enterprise Cape Breton Corporation pursuant to the Government Organization Act, Atlantic Canada, 1987	10,600,000	
		Total Ministry—Budgetary	**341,596,000**	**2**
		Non-budgetary	**10,000,000**	...
4		**Communications**		
		Department		
	1	Operating expenditures and authority to spend revenue received during the year	156,381,000	
	1c	Operating expenditures—To authorize the transfer of $1,408,999 from Communications Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	2c	Government Telecommunications Agency Revolving Fund—Pursuant to Section 12 of the Revolving Funds Act, to increase from $30,000,000 to $64,000,000 the amount by which the aggregate of expenditures made may exceed the revenues referred to in that section		1
	5	Capital expenditures	25,280,000	
	10	The grants listed in the Estimates and contributions	95,345,900	
	10b	Contributions		20,204,000
	10c	The grants listed in the Estimates		1
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	55,000,000	
	15b	Payments to the Canada Post Corporation for costs associated with cultural publication mailings		5,500,000
	15c	Payments to the Canada Post Corporation for costs associated with cultural publication mailings—To authorize the transfer of $1,413,999 from Communications Vote 5, and $1,086,000 from Communications Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1

	L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 35 of the Cultural Property Export and Import Act	10,000	
	L21b	Loans to cultural industries—To encourage the growth of the Canadian book publishing, film and video and sound recording industries		7,000,000
		Canada Council		
	25	Payments to the Canada Council within the meaning of Section 18 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	105,773,000	
	25b	Payments to the Canada Council within the meaning of Section 18 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act		720,000
		Canadian Broadcasting Corporation		
	30	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	903,762,000	
	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	
	40	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	126,475,000	
		Canadian Film Development Corporation		
	45	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	145,561,000	
		Canadian Museum of Civilization		
	50	Payments to the Canadian Museum of Civilization for operating and capital expenditures	43,866,000	
		Canadian Museum of Nature		
	55	Payments to the Canadian Museum of Nature for operating and capital expenditures	19,838,000	
		Canadian Radio-television and Telecommunications Commission		
	60	Program expenditures	31,562,000	
		National Archives of Canada		
	65	Program expenditures, the grant listed in the Estimates and contributions	57,892,000	
		National Arts Centre Corporation		
	70	Payments to the National Arts Centre Corporation	21,632,000	
		National Film Board		
	75	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	79,128,000	
		National Gallery of Canada		
	80	Payments to the National Gallery of Canada for operating and capital expenditures	26,905,000	
	85	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	
		National Library		
	90	Program expenditures and the grants listed in the Estimates	40,976,000	
		National Museum of Science and Technology		
	95	Payments to the National Museum of Science and Technology for operating and capital expenditures	16,751,000	
	95b	Payments to the National Museum of Science and Technology for operating and capital expenditures		672,000
		Total Ministry—Budgetary	**1,959,127,900**	**27,096,004**
		Non-budgetary	**10,000**	**7,000,000**
5		**Consumer and Corporate Affairs**		
		Department		
	1	Operating expenditures, the grants listed in the Estimates and contributions	137,875,000	
	5	Capital expenditures	25,210,000	
		Competition Tribunal		
	10	Program expenditures	1,718,000	
		Copyright Board		
	15	Program expenditures	982,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
		Goods and Services Tax Consumer Information Office		
	20	Program expenditures	7,114,000	
		Hazardous Materials Information Review Commission		
	25	Program expenditures	1,676,000	
		Patented Medicine Prices Review Board		
	30	Program expenditures	3,835,000	
		Procurement Review Board		
	35	Program expenditures	1,218,000	
		Standards Council of Canada		
	40	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	6,249,000	
		Total Ministry—Budgetary	**185,877,000**	...
		Non-budgetary	...	...
6		**Employment and Immigration**		
		Department/Commission		
		Corporate Management and Services Program		
	1	Program expenditures	51,171,000	
	1b	Program expenditures—To authorize the transfer of $2,551,714 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	1c	Program expenditures—To authorize the transfer of $3,804,123 from Employment and Immigration Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Employment and Insurance Program		
	5	Operating expenditures	95,725,000	
	6c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the accounts of Canada 83 debts due Her Majesty in Right of Canada amounting in the aggregate of $3,867.52 in regards to Government Annuity Account overpayments—To authorize the transfer of $3,867 from Employment and Immigration Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	1,483,662,000	
	10b	The grants listed in the Estimates		1
		Immigration Program		
	15	Operating expenditures	173,820,000	
	15b	Operating expenditures—To authorize the transfer of $24,013,532 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1

	15c	Operating expenditures—To authorize the transfer of $761,804 from Employment and Immigration Vote 20, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	16c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the accounts of Canada 2,038 debts due Her Majesty in Right of Canada amounting in the aggregate of $1,827,095 in regards to transportation loans issued pursuant to Section 119 of the Immigration Act—To authorize the transfer of $1,827,094 from Employment and Immigration Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	20	Capital expenditures	7,891,000	
	20b	Capital expenditures—To authorize the transfer of $3,855,999 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	25	Contributions	110,349,000	
	25b	The grants listed in the Estimates—To authorize the transfer of $44,104,999 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	25c	Contributions—To authorize the transfer of $5,139,791 from Employment and Immigration Vote 5 and $4,082,208 from Employment and Immigration Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Advisory Council on the Status of Women		
	30	Program expenditures	3,573,000	
		Immigration and Refugee Board of Canada		
	35	Program expenditures	76,499,000	
		Status of Women—Office of the Co-ordinator		
	40	Program expenditures	3,585,000	
	40b	Program expenditures		6,098,976
		Total Ministry—Budgetary	**2,006,275,000**	**6,098,986**
		Non-budgetary	...	...
7		**Energy, Mines and Resources**		
		Department		
	1	Operating expenditures including authority to spend revenue received during the year arising from the provision of informatics services	393,329,000	
	5	Capital expenditures	53,613,000	
	5b	Capital expenditures—To authorize the transfer of $330,199 from Energy, Mines and Resources Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	10	The grants listed in the Estimates and contributions	250,512,000	
	L15	Payments in respect of Canada's participation in the Lloydminster Heavy Oil Upgrader	154,800,000	
	L15b	Payments in respect of Canada's participation in the Lloydminster Heavy Oil Upgrader		90,000,000
	L20	Loans, in accordance with terms and conditions approved by the Governor in Council, to assist in financing regional electrical interconnections	9,897,000	
		Atomic Energy Control Board		
	25	Program expenditures, the grants listed in the Estimates and contributions	35,161,000	
		Atomic Energy of Canada Limited		
	30	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	176,403,000	
		National Energy Board		
	35	Program expenditures	23,331,000	
	35b	Program expenditures		13,218,390
		Petro-Canada International Assistance Corporation		
	40	Payments to Petro-Canada International Assistance Corporation	51,000,000	
		Total Ministry—Budgetary	**983,349,000**	**13,218,391**
		Non-budgetary	**164,697,000**	**90,000,000**

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
8		**Environment**		
		Department		
		Administration Program		
	1	Program expenditures and contribution	47,190,000	
	1b	Program expenditures, the grant listed in the Estimates and contributions		11,511,212
	1c	Program expenditures—To authorize the transfer of $1,527,000 from Environment Vote 15, $1,427,867 from Environment Vote 20 and $4,217,134 from Environment Vote 25, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		2,506,199
		Environmental Services Program		
	5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	425,324,000	
	5b	Operating expenditures		6,354,081
	5c	Operating expenditures		11,229,000
	10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	60,446,000	
	10c	Capital expenditures—To authorize the transfer of $782,228 from Environment Vote 25, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	15	The grants listed in the Estimates and contributions	40,948,000	
	15b	The grants listed in the Estimates and contributions		8,128,000
		Parks Program		
	20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	258,906,000	
	25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	113,306,000	
	30	National Battlefields Commission—Operating expenditures	3,809,000	
	30c	National Battlefields Commission—Operating expenditures		187,000
		Total Ministry—Budgetary	**949,929,000**	**39,915,493**
		Non-budgetary	...	...

9	**External Affairs**		
	Department(1)		
	Canadian Interests Abroad Program		
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	798,478,000	
5	Capital expenditures	146,197,000	
10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding $50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payment may exceed the equivalent in Canadian dollars, estimated as of October 1990, which is	240,472,431	
10b	The grants listed in the Estimates and contributions—To authorize the transfer of $19,139,999 from External Affairs Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
10c	The grants listed in the Estimates and contributions—To authorize the transfer of $3,847,052 from External Affairs Vote 1 and $10,020,002 from External Affairs Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		20,750,696
11b	Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in Right of Canada to guarantee loans made by Canadian financial institutions in accordance with terms and conditions approved by the Minister of Finance and the Minister for External Relations to the Government of Romania in an amount not to exceed $25,000,000 and to the Government of Bulgaria in an amount not to exceed $10,000,000		1
11c	To increase the loan guarantee authority of the Minister authorized by External Affairs Vote 11b, Appropriation Act No. 3, 1991-92: (a) from $25,000,000 to $27,000,000 for loans to the Government of Romania; and (b) from $10,000,000 to $11,000,000 for loans to the Government of Bulgaria		1
57c(1)	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the accounts of Canada $18,802,246 due to Her Majesty in Right of Canada by K/S A/S Ocean Supply I and Desea Limited		18,802,246
	World Exhibitions Program		
15	Operating expenditures and contributions	5,468,000	
15c	Operating expenditures and contributions—To authorize the transfer of $274,999 from External Affairs Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
20	Capital expenditures	5,450,000	
20b	Capital expenditures—To authorize the transfer of $2,499,999 from External Affairs Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	Canadian Commercial Corporation		
25	Program expenditures	14,492,000	
	Canadian International Development Agency		
30	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978/1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto,		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		(ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	104,450,000	
	30b	Operating expenditures—To authorize the transfer of $397,800 from Energy, Mines and Resources Vote 40, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	35	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the International Development (Financial Institutions) Assistance Act, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,983,900,000	
	35b	The grants and contributions listed in the Estimates provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services—To authorize the transfer of $36,902,200 from Energy, Mines and Resources Vote 40, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		7,236,400
	35c	The grants and contributions listed in the Estimates—To authorize the transfer of $2,835,371 from External Affairs Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	L40	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $223,700,000 in accordance with the International Development (Financial Institutions) Assistance Act for the purpose of contributions to the International Financial Institution Fund Accounts	1	
	L45	Payment estimated at $500,000 not to exceed the equivalent of US $418,000 and the issuance of non-interest bearing, non-negotiable demand notes in an amount estimated at $15,200,000 not to exceed the equivalent of US $12,722,729 in accordance with the International Development (Financial Institutions) Assistance Act for the purpose of capital subscriptions in International Financial Institutions	500,000	
		Canadian Secretariat		
	50	Program expenditures	2,261,000	
		International Centre for Ocean Development		
	55	Payments to the International Centre for Ocean Development in accordance with the International Centre for Ocean Development Act	13,300,000	
		International Development Research Centre		
	60	Payments to the International Development Research Centre	123,000,000	
		International Joint Commission		
	65	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada—United States Agreement on Great Lakes Water Quality	5,834,000	...
		Total Ministry—Budgetary	**3,443,302,431**	**46,789,349**
		Non-budgetary	**500,001**	...

10		**Finance**		
		Department		
		Financial and Economic Policies Program		
	1	Program expenditures and authority to spend revenue received during the year	56,606,000	
	1c	Program expenditures		7,205,000
	2b	Contributions		263,000,000
	L5	In accordance with the Bretton Woods and Related Agreements Act: (a) payment estimated at $19,200,000 to the International Bank for Reconstruction and Development; (b) payment estimated at $11,330,000 to the International Finance Corporation	30,530,000	
	L10	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $316,210,000 to the International Development Association	1	
	L11c	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $3,333,334 to the Global Environment Facility of the International Bank for Reconstruction and Development		1
		Special Program		
	15	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	10,000	
	16b	To add to Finance Vote 22a, Appropriation Act No. 9, 1966, immediately following the words "Canadian claims", in sub-paragraph (b), the following: and all amounts received from the United Nations Compensation Commission or other sources pursuant to claims made by Canada, Canadian citizens or Canadian residents as a result of the invasion and occupation of Kuwait by Iraq in 1990-91		1
	17c	Payment to Investors' Indemnity Account		125,000
		Auditor General		
	20	Program expenditures, the grant listed in the Estimates and contributions	54,426,000	
		Canadian International Trade Tribunal		
	25	Program expenditures	7,158,000	
	25b	Program expenditures		1,603,479
		Office of the Superintendent of Financial Institutions		
	30	Program expenditures	3,262,000	
		Privatization and Regulatory Affairs		
	35	Program expenditures	9,703,000	
		Total Ministry—Budgetary	**131,165,000**	**271,933,480**
		Non-budgetary	**30,530,001**	**1**
11		**Fisheries and Oceans**		
		Department		
	1	Operating expenditures, Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions, authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects	587,318,000	
	1b	Operating expenditures		9,435,984
	1c	Operating expenditures—To authorize the transfer of $7,336,269 from Fisheries and Oceans Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	103,966,000	
	10	The grants listed in the Estimates and contributions	22,140,000	
	10b	The grants listed in the Estimates and contributions		47,221,300
	10c	The grants listed in the Estimates		1
		Total Ministry—Budgetary	**713,424,000**	**56,657,286**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote number	Department or agency	Main Estimates	Supplementary Estimates
			$	$
12		**Forestry**		
	1	Operating expenditures and authority to spend revenue received during the year	92,854,000	
	1b	Operating expenditures		16,049,421
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	9,914,000	
	5b	Capital expenditures		854,400
	10	The grants listed in the Estimates and contributions	34,336,420	
	10b	Contributions		37,551,223
		Total Ministry—Budgetary	**137,104,420**	**54,455,044**
		Non-budgetary	...	...
13		**Governor General**		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	9,422,400	
		Total Ministry—Budgetary	**9,422,400**	...
		Non-budgetary	...	...
14		**Indian Affairs and Northern Development**		
		Department		
		Administration Program		
	1	Program expenditures and contributions	45,099,000	
	1c	Program expenditures—To authorize the transfer of $2,337,260 from Indian Affairs and Northern Development Vote 5 and $1,415,892 from Indian Affairs and Northern Development Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		2,474,000
		Indian and Inuit Affairs Program		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and		

	(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	258,336,000	
6b	To increase from $750,000,000 to $1,000,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972		1
7c	To reduce from $64,000,000 to $62,881,096 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970		1
8c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada amounting to: (a) $1,654,946.14 representing the principal balances of 77 accounts owed by 65 debtors arising from direct loans made from the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970; (b) $64,673.16 representing the principal balances of 12 accounts owed by 11 debtors arising from direct loans made from the Indian Housing Assistance Fund, established by Indian Affairs and Northern Development Vote L51a, Appropriation Act No. 9, 1966; (c) $8,853.65 representing the principal balances owed by 12 debtors arising from overpayments made from the Indian Trust Accounts; and (d) $602,065 representing the difference between the gross book value and the fair market value of principal balances of 26 direct loans made from the Indian Economic Development Fund in relation to the sale of the loan portfolio to Dana Naye Ventures		2,330,538
10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools, of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	11,852,000	
10b	Capital expenditures		6,095,000
15	The grants listed in the Estimates and contributions	2,339,796,000	
15b	The grants listed in the Estimates and contributions—To authorize the transfer of $1,780,742 from Indian Affairs and Northern Development Vote 1 and $2,188,077 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		165,754,415
15c	The grants listed in the Estimates and contributions—To authorize the transfer of $19,422,790 from Indian Affairs and Northern Development Vote 5 and $7,310,420 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		11,975,840
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	19,750,000	
L20b	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		2,000,000
L20c	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		1,500,000
L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	1,173,102	
L25c	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders		26,898
	Northern Affairs Program		
30	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities	59,124,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
	30b	Operating expenditures—To authorize the transfer of $1,645,430 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		4,414,788
	31c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada amounting to $161,158.36 representing the principal balances of 6 loans owed by 6 debtors arising from direct loans made from the Eskimo Loan Fund, established under the authority of Resources and Development Vote 546, Appropriation Act No. 3, 1953—To authorize the transfer of $161,158 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	32c	Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty in Right of Canada and in accordance with terms and conditions approved by the Minister of Finance, to guarantee loans up to but not exceeding in the aggregate $17,000,000 to Curragh Resources Inc. until December 31, 1996		1
	35	The grants listed in the Estimates and contributions	40,577,500	
	35c	The grants listed in the Estimates and contributions—To authorize the transfer of $7,106,522 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	36c	Payment to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of $999,999 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Transfer Payments to the Territorial Governments Program		
	40	Transfer payments to the Government of the Yukon Territory listed in the Estimates	230,127,000	
	45	Transfer payments to the Government of the Northwest Territories listed in the Estimates	810,579,000	
	45c	Transfer payments to the Government of the Northwest Territories listed in the Estimates—To authorize the transfer of $1,705,445 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Canadian Polar Commission		
	50b	Program expenditures		1,179,317
		Total Ministry—Budgetary	**3,795,490,500**	**194,223,905**
		Non-budgetary	**20,923,102**	**3,526,898**
15		**Industry, Science and Technology**		
		Department		
		Industry, Science and Technology Program		
	1	Operating expenditures	217,913,000	
	1c	Operating expenditures—To authorize the transfer of $14,433,283 from Industry, Science and Technology Vote 25, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	434,231,000	
	5c	The grants listed in the Estimates and contributions—To authorize the transfer of $19,295,360 from Industry, Science and Technology Vote 25, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		10,895,782

6c	Pursuant to Section 25(2) of the Financial Administration Act, to write-off from the accounts of Canada, an amount of $1,090,358.00 due to Her Majesty in Right of Canada by Chaussures Savage Shoes Limited—To authorize the transfer of $1,090,357 from Industry, Science and Technology Vote 25, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
L10	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister, (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase, or (ii) it is necessary to take, purchase, exercise, assign or sell the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired	300,000	
L15	Loans in accordance with terms and conditions prescribed by the Governor in Council to persons engaged or about to engage in or assisting manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring	500,000	
	Regional Development and Aboriginal Economic Program		
20	Operating expenditures	33,517,000	
25	The grants listed in the Estimates and contributions	251,026,000	
	Canadian Patents and Development Limited		
30	Payments to Canadian Patents and Development Limited	799,000	
	Canadian Space Agency		
35	Operating expenditures	41,751,000	
40	Capital expenditures	226,524,000	
40b	Capital expenditures—To authorize the transfer of $1,550,202 from Industry, Science and Technology Vote 35, Appropriation Act No. 2, 1991-92 for the purposes of the Vote and to provide a further amount of		35,712,711
45	The grant listed in the Estimates and contributions	26,651,000	
	Cape Breton Development Corporation		
50	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	32,000,000	
	Federal Business Development Bank		
55	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	15,724,000	
L60	Payments to the Federal Business Development Bank for the purposes of Section 20 of the Federal Business Development Bank Act	9,400,000	
	Investment Canada		
65	Program expenditures	9,206,000	
	National Research Council of Canada		
70	Operating expenditures	243,808,000	
75	Capital expenditures	37,257,000	
75c	Capital expenditures—To authorize the transfer of $1,499,999 from Industry, Science and Technology Vote 70, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
80	The grants listed in the Estimates and contributions	114,810,000	
80c	The grants listed in the Estimates and contributions		3,300,000
	Natural Sciences and Engineering Research Council		
85	Operating expenditures	16,993,000	
90	The grants listed in the Estimates	465,820,000	
	Science Council of Canada		
95	Program expenditures	2,943,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Statistics Canada		
	100	Program expenditures, the grants listed in the Estimates, and authority to spend revenue received during the year	360,019,000	
	100b	Program expenditures		22,612,581
		Canada Post Corporation		
	105	Payments to the Canada Post Corporation for special purposes	115,300,000	
	107c	In accordance with Section 28 of the Canada Post Corporation Act and Sections 101 and 127(3) of the Financial Administration Act, to authorize the Canada Post Corporation to borrow otherwise than from the Crown up to $200 million in fiscal year 1992-93 in accordance with terms and conditions approved by the Minister of Finance		1
		Total Ministry—Budgetary	**2,646,292,000**	**72,521,078**
		Non-budgetary	**10,200,000**	**...**
16		**Justice**		
		Department		
	1	Operating expenditures	156,896,000	
	1b	Operating expenditures		1,212,433
	5	The grants listed in the Estimates and contributions	242,202,650	
	5b	Contributions		7,695,000
	5c	The grants listed in the Estimates and contributions		63,429,262
		Canadian Human Rights Commission		
	10	Program expenditures	15,143,000	
	10b	Program expenditures		654,787
		Commissioner for Federal Judicial Affairs		
	15	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	4,195,000	
	15c	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act		196,209
	20	Canadian Judicial Council—Operating expenditures	421,000	
		Federal Court of Canada		
	25	Program expenditures	16,985,000	
	25c	Program expenditures		3,590,000
		Law Reform Commission of Canada		
	30	Program expenditures	4,625,000	
		Offices of the Information and Privacy Commissioners of Canada		
	35	Program expenditures	5,977,000	

		Supreme Court of Canada		
	40	Program expenditures	10,987,000	
		Tax Court of Canada		
	45	Program expenditures	8,075,000	
	45b	Program expenditures		974,346
		Total Ministry—Budgetary	**465,506,650**	**77,752,037**
		Non-budgetary	...	...
17		**Labour**		
		Department		
	1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	62,092,000	
	5	The grants listed in the Estimates and contributions	56,832,000	
	5c	Contributions—To authorize the transfer of $263,999 from Labour Vote 1, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Canada Labour Relations Board		
	10	Program expenditures	8,096,000	
	10b	Program expenditures		195,148
		Canadian Centre for Occupational Health and Safety		
	15	Program expenditures	3,804,000	
	15b	Program expenditures		1,616,813
	15c	Program expenditures		2,700,000
		Total Ministry—Budgetary	**130,824,000**	**4,511,962**
		Non-budgetary	...	...
18		**National Defence**		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $21,657,075,118 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $9,488,217,000 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	8,769,197,000	
	5	Capital expenditures	2,712,302,000	
	5c	Capital expenditures—To authorize the transfer of $99,999,999 from National Defence Vote 1, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	288,560,118	
		Emergency Preparedness Canada		
	15	Operating expenditures	12,410,000	
	15b	Operating expenditures		341,782
	20	The grants listed in the Estimates and contributions	6,762,000	
	20b	Contributions		7,950,000
	20c	Contributions—To authorize the transfer of $30,000 from National Defence Vote 15, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		16,757,158
		Total Ministry—Budgetary	**11,789,231,118**	**25,048,941**
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

			As shown in	
Section	Vote number	Department or agency	Main Estimates	Supplementary Estimates
			$	$
19		**National Health and Welfare**		
		Department		
		Departmental Administration Program		
	1	Program expenditures, the grants listed in the Estimates and contributions, including recoverable expenditures on behalf of the Canada Pension Plan	73,059,000	
	1c	Program expenditures and the grants listed in the Estimates		7,302,417
		Health Program		
	5	Operating expenditures	752,771,000	
	5c	Operating expenditures		22,179,313
	10	Capital expenditures	54,318,000	
	10b	Capital expenditures—To authorize the transfer of $249,999 from National Health and Welfare Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	10c	Capital expenditures		2,349,500
	15	The grants listed in the Estimates and contributions	279,221,000	
	15b	The grants listed in the Estimates and contributions—To authorize the transfer of $5,739,999 from National Health and Welfare Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	15c	Contributions		25,068,000
		Social Program		
	20	Operating expenditures including recoverable expenditures on behalf of the Canada Pension Plan	95,028,000	
	20c	Operating expenditures		3,698,978
	25	The grants listed in the Estimates and contributions	198,273,000	
	25c	Contributions		24,950,000
		Federal Office of Regional Development—Quebec		
	26c	Operating expenditures—To authorize the transfer of $15,408,800 from Industry, Science and Technology Vote 20, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	27c	The grants listed in the Estimates and contributions—To authorize the transfer of $140,087,400 from Industry, Science and Technology Vote 25, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Medical Research Council		
	30	Operating expenditures	6,263,000	
	35	The grants listed in the Estimates	240,814,000	
		Total Ministry—Budgetary	**1,699,747,000**	**85,548,212**
		Non-budgetary	...	...
20		**National Revenue**		
		Customs and Excise		
	1	Operating expenditures	820,602,000	
	5	Capital expenditures	44,699,000	
	5c	Capital expenditures—To authorize the transfer of $6,899,999 from National Revenue Vote 1, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1

		Taxation		
	10	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance Act	1,043,898,000	
	15	Capital expenditures	38,436,000	
	15b	Capital expenditures—To authorize the transfer of $5,076,383 from National Revenue Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		18,131,617
		Total Ministry—Budgetary	**1,947,635,000**	**18,131,618**
		Non-budgetary	...	...
21		**Parliament**		
		The Senate		
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, the grants listed in the Estimates and contributions	30,645,000	
	5	To authorize the implementation of the Forty-first Report of the Standing Senate Committee on Internal Economy, Budgets and Administration, 2nd session, 34th Parliament, adopted by the Senate on June 5, 1990, and to authorize, in the current and subsequent fiscal year, payment of the allowance referred to within the report	1,150,000(2)	
		House of Commons		
	10	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	160,623,000	
	10c	Program expenditures		1,577,000
		Library of Parliament		
	15	Program expenditures	14,487,000	
		Total Ministry—Budgetary	**206,905,000**	**1,577,000**
		Non-budgetary	...	...
22		**Privy Council (3)**		
		Department		
	1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Parliament of Canada Act and pro rata for any period less than a year; and the grant listed in the Estimates	73,004,000	
	1b	Program expenditures		28,197,253
	1c	Program expenditures		18,005,700
		Canadian Intergovernmental Conference Secretariat		
	5	Program expenditures	3,047,000	
		Canadian Transportation Accident Investigation and Safety Board		
	10	Program expenditures	25,343,000	
		Chief Electoral Officer		
	15	Program expenditures	2,777,000	
	15c	Program expenditures		302,187
		Commissioner of Official Languages		
	20	Program expenditures	11,860,000	
		Economic Council of Canada		
	25	Program expenditures	9,501,000	
	25b	Program expenditures		604,544

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
			$	$
		Northern Pipeline Agency		
	30	Program expenditures	472,000	
		Public Service Staff Relations Board		
	35	Program expenditures	9,446,000	
	35b	Program expenditures		388,070
		Security Intelligence Review Committee		
	40	Program expenditures	1,460,000	
		Total Ministry—Budgetary	**136,910,000**	**47,497,754**
		Non-budgetary	...	...
23		**Public Works**		
		Department		
		Services Program		
	1	Public Works Revolving Fund—Operating loss	38,778,000	
	1c	Public Works Revolving Fund—Operating loss		1,375,000
		Real Property Program		
	5	Operating expenditures including the provision on a recoverable basis of accommodation for the purposes of the Canada Pension Plan Act and the Unemployment Insurance Act, assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa, contributions and authority to spend revenue received during the year arising from the provision, operation and maintenance of facilities for purposes of accommodation	831,890,000	
	10	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	146,188,000	
	10c	Capital expenditures—To authorize the transfer of $2,690,072 from Public Works Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		15,426,428
		Crown Corporations Program		
	15	Payments to Old Port of Montréal Corporation Inc. for operating and capital expenditures	46,821,000	
	L16b	Loans to Harbourfront Corporation for operating and capital infrastructure projects		14,000,000
	17c	Payments to Canada Museums Construction Corporation Inc. for capital expenditures		3,000,000
		Canada Mortgage and Housing Corporation		
	20	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	2,042,407,000	
		National Capital Commission		
	25	Payment to the National Capital Commission for operating expenditures	60,059,000	
	30	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	19,135,000	

	35	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	13,400,000	
		Total Ministry—Budgetary	**3,198,678,000**	**19,801,428**
		Non-budgetary	...	**14,000,000**
24		**Secretary of State**		
		Department		
	1	Operating expenditures	200,052,000	
	5	The grants listed in the Estimates and contributions	375,378,500	
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of $2,880,073 from Secretary of State Vote 1, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		21,799,531
	5c	The grants listed in the Estimates and contributions—To authorize the transfer of $5,425,240 from Secretary of State Vote 1, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		22,053,922
		Canadian Centre for Management Development[3]		
	10	Program expenditures and contributions	10,694,000	
		Ministry of State (Multiculturalism and Citizenship)		
	15	Operating expenditures	25,970,000	
	15b	Operating expenditures—To authorize the transfer of $1,750,000 from Secretary of State Vote 20, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		11,828,546
	20	The grants listed in the Estimates and contributions	78,722,000	
		Public Service Commission		
	25	Program expenditures	129,809,000	
		Social Sciences and Humanities Research Council		
	30	Operating expenditures	7,858,000	
	30b	Operating expenditures—To authorize the transfer of $270,000 from Secretary of State Vote 35, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		147,416
	35	The grants listed in the Estimates	88,995,000	
		Total Ministry—Budgetary	**917,478,500**	**55,829,415**
		Non-budgetary	...	...
25		**Solicitor General**		
		Department		
	1	Program expenditures, the grants listed in the Estimates and contributions	27,889,000	
	1c	Program expenditures		499,133
		Canadian Security Intelligence Service		
	5	Program expenditures	213,951,000	
		Correctional Service		
	10	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
		(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	779,659,000	
	10c	Penitentiary Service and National Parole Service—The grant listed in the Estimates		1
	11c	CORCAN Revolving Fund—Pursuant to Section 29.1(2)(b) of the Financial Administration Act, to authorize the Solicitor General of Canada, effective as of April 1, 1992, to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for the purpose of carrying on the operations of CORCAN including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than forty-five million dollars the revenues received in respect of the purposes of the Fund		1
	15	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	109,103,000	
		National Parole Board		
	20	Program expenditures	20,539,000	
	20b	Program expenditures		461,555
		Royal Canadian Mounted Police		
	25	Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	918,614,000	
	30	Law enforcement—Capital expenditures	104,109,000	
	30c	Law enforcement—Capital expenditures—To authorize the transfer of $6,565,999 from Solicitor General Vote 25, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
		Royal Canadian Mounted Police External Review Committee		
	35	Program expenditures	1,397,000	
		Royal Canadian Mounted Police Public Complaints Commission		
	40	Program expenditures	3,658,000	
		Total Ministry—Budgetary	**2,178,919,000**	**960,691**
		Non-budgetary	...	...
26		**Supply and Services**		
		Department		
	1	Operating expenditures and contributions including: (a) recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act and the Supply Revolving Fund; (b) expenditures on behalf of Government departments and agencies for unsolicited research and development proposals; and (c) authority to spend revenue received during the year	310,779,000	
	1b	Operating expenditures		12,803,975
	1c	Operating expenditures		23,423,000

	5	Capital expenditures	9,762,000	
	5b	Capital expenditures		3,600,700
	5c	Capital expenditures		550,000
	10	Payment on behalf of Minister of State (Housing) to persons hired pursuant to Section 39 of the Public Service Employment Act	250,000	
	11c	Supply Revolving Fund—In accordance with Section 12 of the Revolving Funds Act (R.S. 1985, c. R-8), to repeal Section 8 of the said Act, as of March 31, 1992		1
	12c	Canada Communication Group Revolving Fund—Pursuant to Section 29.1(2)(b) of the Financial Administration Act, to authorize the Minister of Supply and Services, effective as of April 1, 1992, to make expenditures out of the Consolidated Revenue Fund, in accordance with the terms and conditions approved by the Treasury Board, for the purpose of Section 5(1)(b) and (d) of the Department of Supply and Services Act in respect of communications services and including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $100,000,000 the revenues received in respect of the purposes of the Fund		1
	13c	Consulting and Audit Canada Revolving Fund—Pursuant to Section 29.1(2)(b) of the Financial Administration Act, to authorize the Minister of Supply and Services, effective as of April 1, 1992, to make expenditures out of the Consolidated Revenue Fund, in accordance with the terms and conditions approved by the Treasury Board, for the purpose of Section 7(3)(a), (b) and (f) of the Department of Supply and Services Act in respect of management consulting services, auditing services and other related services including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $30,000,000 the revenues received in respect of the purposes of the Fund		1
	14c	Optional Services Revolving Fund—Pursuant to Section 29.1(2)(b) of the Financial Administration Act, to authorize the Minister of Supply and Services, effective as of April 1, 1992, to make expenditures out of the Consolidated Revenue Fund, in accordance with the terms and conditions approved by the Treasury Board, for the purpose of Section 5(1)(c) of the Department of Supply and Services Act in respect of the acquisition and provision of office supplies, services and equipment; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program; and, for the purpose of Section 6 of the Surplus Crown Assets Act for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than $100,000,000 the revenues received in respect of the purposes of the Fund		1
	15c	To authorize the Minister to delete from the accounts of the Supply Revolving Fund an amount of up to $1,910,000 for the close down costs of the Canadian Government Photo Centre		1
		Total Ministry—Budgetary	**320,791,000**	**40,377,680**
		Non-budgetary	...	...
27		**Transport**		
		Department		
	1	Operating expenditures, and: (a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, and shipping; (b) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (c) authority for the payment of commissions for revenue collection pursuant to the Aeronautics Act; (d) subject to paragraph (e), authority to spend revenue received during the year excluding that received from activities under the Surface Activity; and (e) authority to spend revenue received during the year in the course of or arising out of the exercise of jurisdiction in aeronautics of an amount equal in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act	441,798,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Continued*

Section	Vote number	Department or agency	As shown in Main Estimates $	Supplementary Estimates $
	1b	Operating expenditures—To authorize the transfer of $45,349,659 from Transport Vote 5, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	1c	Operating expenditures—To authorize the transfer of $62,401,999 from Transport Vote 5 and $36,200,000 from Transport Vote 10, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	2c	Pursuant to Section 24.1 of the Financial Administration Act, to forgive a debt due Her Majesty in Right of Canada in respect of the Northern Transportation Company Limited in the principal amount of $4,000,000 and to forgive the interest owing thereon in the amount of $1,708,516—To authorize the transfer of $3,999,999 from Transport Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	5	Capital expenditures including contributions to provinces or municipalities, local or private authorities towards construction done by those bodies	663,598,000	
	10	The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act	231,735,117	
	10b	The grant listed in the Estimates		1
	10c	The grants listed in the Estimates		1
	15	Payment to the Canarctic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1991	6,672,000	
	15c	Payment to the Canarctic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1991—To authorize the transfer of $3,316,999 from Transport Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	16c	Payment to the Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1991—To authorize the transfer of $447,999 from Transport Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	20	Payment to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal	35,575,000	
	25	Payments to Canada Ports Corporation for: (a) dust control and hydro costs at the Port of Churchill, Man; and (b) providing handling and storage facilities and a rail ferry terminal at the Port of Sept-Îles, Quebec	32,350,000	
	26b	Payment to the Canada Ports Corporation to enable the Corporation to acquire all outstanding shares of Ridley Terminals Inc. owned by Fednav Limited		58,473,633
	27c	Payment to the Great Lakes Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1991—To authorize the transfer of $849,999 from Transport Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	28c	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1991—To authorize the transfer of $5,242,999 from Transport Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote		1
	30	Payments to Marine Atlantic Inc. in respect of: (a) the costs of the management of the Company, payments for the capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; Newfoundland Coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS to the New England States, USA ferries and terminals; Digby, NS to Saint John, NB ferries and terminals;		

		(b) payments made by the company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cut backs or the discontinuance or reduction of a service;		
		(c) financial assistance to a subsidiary company involved in ship repair or ship maintenance	144,558,000	
	35	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977	411,900,000	
	35c	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977—To authorize the transfer of $5,939,000 from Transport Vote 5, $5,300,000 from Transport Vote 20, $7,200,000 from Transport Vote 25 and $3,152,516 from Transport Vote 30, Appropriation Act No. 2, 1991-92 for the purposes of this Vote and to provide a further amount of		5,444,484
	40	Payment to the St. Lawrence Seaway Authority in respect of an enhanced maintenance program for the Welland Canal including necessary capital expenditures	28,700,000	
	45	Payment to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company for the prescribed portion of the costs incurred by it for benefits provided to its adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services	9,000	
	L46c	Payment to the Canada Ports Corporation in respect of the Interport Loan Fund		30,000,000
		Civil Aviation Tribunal		
	50	Program expenditures	908,000	
		Grain Transportation Agency Administrator		
	55	Program expenditures and contributions	6,420,000	
		National Transportation Agency		
	60	Program expenditures	32,615,000	
		Total Ministry—Budgetary	**2,036,838,117**	**63,918,126**
		Non-budgetary	**...**	**30,000,000**
28		**Treasury Board**		
		Secretariat		
		Central Administration of the Public Service Program		
	1	Program expenditures, the grant listed in the Estimates and contributions	68,612,000	
	1c	Program expenditures		2,329,000
	3	Payments to Crown corporations in accordance with the Official Languages Act	6,000,000	
		Government Contingencies and Centrally Financed Programs		
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	400,000,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—*Concluded*

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			$	$
	10	Employment initiatives—Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	180,000,000	
		Employer Contributions to Insurance Plans Program		
	15	The grants listed in the Estimates and Government contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act	590,164,000	
		Comptroller General		
	25	Program expenditures	16,832,000	
		Total Ministry—Budgetary	**1,261,608,000**	**2,329,000**
		Non-budgetary	...	...
29		**Veterans Affairs**		
		Department		
		Veterans Affairs Program		
	1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	459,515,000	
	1c	Operating expenditures		20,000,000
	5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	1,394,719,000	
		Canadian Pension Commission Program		
	10	Program expenditures	4,539,000	
		Bureau of Pensions Advocates Program		
	15	Program expenditures	6,946,000	
		Veterans Appeal Board Program		
	20	Program expenditures	2,711,000	
		Total Ministry—Budgetary	**1,868,430,000**	**20,000,000**
		Non-budgetary	...	...

30		**Western Economic Diversification**		
	1	Operating expenditures	33,587,000	
	5	The grants listed in the Estimates and contributions	241,693,000	
		Total Ministry—Budgetary	**275,280,000**	**...**
		Non-budgetary	**...**	**...**
		Total Government—Budgetary	**47,030,491,036**	**2,864,392,588**
		Non-budgetary	**236,860,104**	**144,526,899**

(L) Non-budgetary authority (loan, investment or advance).

(1) Vote 57c, incorrectly reported under Export Development Corporation in 1991-92 Supplementary Estimates C. Should have been reported under the Department of External Affairs.

(2) The authority of $1,150,000 was not approved in Appropriation Act No. 2, 1991-92.

(3) During the year, Canadian Centre for Management Development was transferred from the Ministry of Secretary of State to the Ministry of Privy Council.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts(1)

Appendix 2 provides the full wording of all authorities, budgetary and non-budgetary, granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
2	**Agriculture**		
	Department		
	Management and Administration Program		
	Minister of Agriculture—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	6,159,000	
	Agri-Food Program		
	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Farm Income Protection Act (formerly the Agricultural Stabilization Act)	92,000,000	(92,000,000)
	Contributions to the provinces under the Farm Income Protection Act (formerly the Crop Insurance Act)	207,000,000	(207,000,000)
	Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	4,000,000	1,000,000
	Loan guarantees under the Advance Payments for Crops Act	1,500,000	
	Grants to agencies established under the Farm Products Marketing Agencies Act	200,000	
	Contributions to employee benefit plans	64,782,000	
	Payments in connection with the Farm Income Protection Act—Crop Insurance Program		366,000,000
	Payments in connection with the Farm Income Protection Act—Revenue Insurance Program		145,000,000
	Payments in connection with the Farm Income Protection Act—Gross Revenue Insurance Program		654,000,000
	Payments to Co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act		19,700,000
	Grains and Oilseeds Program		
	Payments in connection with the Prairie Grain Advance Payments Act	1,000,000	34,000,000
	Payments in connection with the Farm Income Protection Act (formerly the Western Grain Stabilization Act)	235,000,000	(140,000,000)
	Payments in connection with the Farm Income Protection Act—Net Income Stabilization Account		86,000,000
	Contributions to employee benefit plans	6,928,000	
	Farm Credit Corporation		
	Payments to the Farm Credit Corporation pursuant to Section 12(1) of the Farm Credit Act		100,000,000
	Total Ministry—Budgetary	**618,620,100**	**966,700,000**
	Non-budgetary	...	...
3	**Atlantic Canada Opportunities Agency**		
	Department		
	Liabilities in Atlantic Canada under the Small Businesses Loans Act	3,500,000	
	Liabilities for loan or credit insurance pursuant to the Government Organization Act, Atlantic Canada, 1987	10,000,000	13,000,000
	Contributions to employee benefit plans	2,952,000	
	Total Ministry—Budgetary	**16,452,000**	**13,000,000**
	Non-budgetary	...	...

4	**Communications**		
	Department		
	Minister of Communications—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	16,652,000	
	Government Telecommunications Agency Revolving Fund (Revolving Funds Act)	3,356,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	3,601,000	
	National Archives of Canada		
	Contributions to employee benefit plans	5,098,000	
	National Film Board		
	National Film Board Revolving Fund (Revolving Funds Act)	350,000	
	National Library		
	Contributions to employee benefit plans	3,117,000	
	Total Ministry—Budgetary	**32,225,100**	...
	Non-budgetary	...	...
5	**Consumer and Corporate Affairs**		
	Department		
	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	16,089,000	
	Competition Tribunal		
	Contributions to employee benefit plans	98,000	
	Copyright Board		
	Contributions to employee benefit plans	90,000	
	Goods and Services Tax Consumer Information Office		
	Contributions to employee benefit plans	224,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	113,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	311,000	
	Procurement Review Board		
	Contributions to employee benefit plans	109,000	
	Total Ministry—Budgetary	**17,085,100**	...
	Non-budgetary	...	...
6	**Employment and Immigration**		
	Department/Commission		
	Corporate Management and Services Program		
	Minister of Employment and Immigration—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	20,134,000	
	Payments to private collection agencies pursuant to Section 17.1 of the Financial Administration Act		1,401,000
	Employment and Insurance Program		
	Supplementary retirement benefits—Annuities agents pensions (Supplementary Retirement Benefits Act)	35,000	
	Contributions to employee benefit plans	100,226,000	
	Immigration Program		
	Contributions to employee benefit plans	18,595,000	
	(L) Loans pursuant to Section 119 of the Immigration Act		(10,000,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Continued*

Section	Department or agency	As shown in Main Estimates $	As shown in Supplementary Estimates $
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	9,511,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	399,000	
	Total Ministry—Budgetary	**148,951,100**	**1,401,000**
	Non-budgetary	...	**(10,000,000)**
7	**Energy, Mines and Resources**		
	Department		
	Minister of Energy, Mines and Resources—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	33,846,000	
	Payments to Interprovincial Pipe Line Company in respect of deficiencies related to the Montreal extension (Appropriation Act No. 1, 1975)	7,000,000	
	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)	9,437,000	
	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	46,163,000	
	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	2,800,000	
	Canada/Nova Scotia Drilling Fund (Canada/Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	13,969,000	
	Canada/Nova Scotia Offshore Petroleum Board (Canada/Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	950,000	
	Atomic Energy Control Board		
	Contributions to employee benefit plans	3,224,000	
	National Energy Board		
	Contributions to employee benefit plans	2,852,000	
	Total Ministry—Budgetary	**120,292,100**	...
	Non-budgetary	...	...
8	**Environment**		
	Department		
	Administration Program		
	Minister of the Environment—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	4,560,000	
	Environmental Services Program		
	Contributions to employee benefit plans	38,431,000	
	Parks Program		
	Contributions to employee benefit plans	26,307,000	
	Total Ministry—Budgetary	**69,349,100**	...
	Non-budgetary	...	...

9	**External Affairs**		
	Department		
	Canadian Interests Abroad Program		
	Secretary of State for External Affairs—Salary and motor car allowance	51,100	
	Minister for International Trade—Salary and motor car allowance	51,100	
	Minister for External Relations—Salary and motor car allowance	51,100	
	Payments under the Diplomatic Service (Special) Superannuation Act	220,000	
	Contributions to employee benefit plans	34,448,000	
	Passport Revolving Fund (Revolving Funds Act)	4,000,000	
	(L) Purchase of shares in respect of Canada's participation in the first account of the Common Fund (Vote L46b (1981))	2,600,000	
	World Exhibitions Program		
	Contributions to employee benefit plans	50,000	
	Canadian Institute for International Peace and Security		
	Payments to the Canadian Institute for International Peace and Security (Canadian Institute for International Peace and Security Act)	5,000,000	
	Canadian International Development Agency		
	Payments to the International Financial Institution Fund Accounts (International Development (Financial Institutions) Assistance Act)	99,300,000	20,000,000
	Payments under the International Centre for Human Rights and Democratic Development Act	4,000,000	
	Contributions to employee benefit plans	9,092,000	
	(L) Payments to International Financial Institutions—Capital Subscriptions	18,800,000	
	Canadian Secretariat		
	Contributions to employee benefit plans	71,000	
	Export Development Corporation		
	Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	185,000,000	(37,000,000)
	(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act	137,000,000	
	International Joint Commission		
	Contributions to employee benefit plans	382,000	
	Total Ministry—Budgetary	**341,716,300**	**(17,000,000)**
	Non-budgetary	**158,400,000**	...
10	**Finance**		
	Department		
	Financial and Economic Policies Program		
	Minister of Finance—Salary and motor car allowance	51,100	
	Payments to International Development Association (Bretton Woods and Related Agreements Act)	217,200,000	(20,000,000)
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (Bretton Woods and Related Agreements Act)	12,600,000	
	Contributions to employee benefit plans	6,180,000	
	Purchase of domestic coinage (Royal Canadian Mint Act)	55,742,000	
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (Bretton Woods and Related Agreements Act)	75,000,000	
	(L) Payments to the European Bank for reconstruction and development pursuant to the European Bank for Reconstruction and Development Agreement Act		27,282,827
	Payments to the Global Environment Facility of the International Bank for reconstruction and development (Bretton Woods and Related Agreements Act)		1,000,000
	Public Debt Program		
	Interest and other costs (Financial Administration Act)	43,200,000,000	(1,700,000,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts(1)—*Continued*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
	Fiscal Transfer Payments Program		
	Payments to provincial governments under the Constitution Acts, 1867 to 1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority	8,066,000,000	(309,400,000)
	Payments to the provinces under the Public Utilities Income Tax Transfer Act	280,000,000	
	Auditor General		
	Salary of the Auditor General	175,000	
	Contributions to employee benefit plans	5,405,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	875,000	
	Privatization and Regulatory Affairs		
	Contributions to employee benefit plans	735,000	
	Total Ministry—Budgetary	**51,844,963,100**	**(2,028,400,000)**
	Non-budgetary	**75,000,000**	**27,282,827**
11	**Fisheries and Oceans**		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	51,100	
	Liabilities under the Fisheries Improvement Loans Act	1,000,000	
	Contributions to employee benefit plans	46,098,000	
	Total Ministry—Budgetary	**47,149,100**	...
	Non-budgetary	...	...
12	**Forestry**		
	Minister of Forestry—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	9,909,000	
	Total Ministry—Budgetary	**9,960,100**	...
	Non-budgetary	...	...
13	**Governor General**		
	Salary of the Governor General (Governor General's Act)	87,600	
	Annuities payable under the Governor General's Act	302,000	
	Contributions to employee benefit plans	847,000	
	Total Ministry—Budgetary	**1,236,600**	...
	Non-budgetary	...	...
14	**Indian Affairs and Northern Development**		
	Department		
	Administration Program		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	4,458,000	

	Indian and Inuit Affairs Program		
	Grassy Narrows and Islington Bands Mercury Disability Board (Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act)	15,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (Indian Act)	2,000,000	
	Indian annuities treaty payments (Indian Act)	1,334,000	
	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	
	Contributions to employee benefit plans	20,018,000	
	(L) Loans to the Inuvialuit Regional Corporation in respect of the Western Arctic (Inuvialuit) Claims Settlement Act	1,697,000	
	Northern Affairs Program		
	Contributions to employee benefit plans	4,425,000	
	Total Ministry—Budgetary	**37,301,100**	...
	Non-budgetary	**1,697,000**	...
15	**Industry, Science and Technology**		
	Department		
	Industry, Science and Technology Program		
	Minister of Industry, Science and Technology—Salary and motor car allowance	51,100	
	Minister for Science—Salary and motor car allowance	51,100	
	Liabilities under the Small Businesses Loans Act	25,000,000	(5,000,000)
	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program (Industrial and Regional Development Act)	32,500,000	66,000,000
	Contributions to employee benefit plans	16,910,000	
	Regional Development and Aboriginal Economic Program		
	Contributions to employee benefit plans	2,886,000	
	Canadian Space Agency		
	Contributions to employee benefit plans	3,482,000	
	Investment Canada		
	Contributions to employee benefit plans	1,001,000	
	National Research Council of Canada		
	Contributions to employee benefit plans	24,835,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	1,261,000	
	Science Council of Canada		
	Contributions to employee benefit plans	303,000	
	Statistics Canada		
	Contributions to employee benefit plans	35,304,000	
	Total Ministry—Budgetary	**143,584,200**	**61,000,000**
	Non-budgetary	...	...
16	**Justice**		
	Department		
	Minister of Justice—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	17,466,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,651,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of such judges who die while in office	160,017,000	7,476,371
	Contributions to employee benefit plans	289,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts(1)—*Continued*

Section	Department or agency	As shown in Main Estimates	As shown in Supplementary Estimates
		$	$
	Federal Court of Canada		
	Contributions to employee benefit plans	1,744,000	
	Law Reform Commission of Canada		
	Contributions to employee benefit plans	297,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	714,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities; and annuities to surviving spouses and children of judges	3,205,000	
	Contributions to employee benefit plans	944,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	639,000	
	Total Ministry—Budgetary	**187,017,100**	**7,476,371**
	Non-budgetary	...	...
17	**Labour**		
	Department		
	Minister of Labour—Salary and motor car allowance	51,100	
	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	44,943,000	
	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	68,900,000	6,600,000
	Contributions to employee benefit plans	6,935,000	
	Canada Labour Relations Board		
	Contributions to employee benefit plans	939,000	
	Total Ministry—Budgetary	**121,768,100**	**6,600,000**
	Non-budgetary	...	...
18	**National Defence**		
	Department		
	Minister of National Defence—Salary and motor car allowance	51,100	
	Associate Minister of National Defence—Salary and motor car allowance	51,100	
	Pensions and annuities paid to civilians	51,000	
	Military pensions	868,363,600	
	Contributions to employee benefit plans	191,424,000	
	Emergency Preparedness Canada		
	Contributions to employee benefit plans	865,000	
	Total Ministry—Budgetary	**1,060,805,800**	...
	Non-budgetary	...	...

19	**National Health and Welfare**		
	Department		
	Departmental Administration Program		
	Minister of National Health and Welfare—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	7,813,000	
	Health Program		
	Payments to provinces and territories for hospital insurance, medical care and extended health care services under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	5,801,000,000	897,000,000
	Contributions to employee benefit plans	34,317,000	
	Social Program		
	Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	5,687,000,000	231,900,000
	Family allowance payments (Family Allowances Act)	2,806,000,000	13,000,000
	Old age security payments (Old Age Security Act)	14,065,000,000	(228,000,000)
	Guaranteed income supplement payments (Old Age Security Act)	4,335,000,000	(188,000,000)
	Spouse's allowance payments (Old Age Security Act)	504,000,000	(57,000,000)
	Contributions to employee benefit plans	15,570,000	
	Federal Office of Regional Development—Quebec		
	Liabilities under the Small Businesses Loans Act		20,000,000
	Medical Research Council		
	Contributions to employee benefit plans	490,000	
	Total Ministry—Budgetary	**33,256,241,100**	**688,900,000**
	Non-budgetary	...	...
20	**National Revenue**		
	Customs and Excise		
	Minister of National Revenue—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	90,461,000	
	Taxation		
	Contributions to employee benefit plans	136,787,000	
	Total Ministry—Budgetary	**227,299,100**	...
	Non-budgetary	...	...
21	**Parliament**		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the Parliament of Canada Act; the Government's contributions to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account; retiring allowances to former Senators under Part III of the Members of Parliament Retiring Allowances Act	11,976,000	
	Contributions to employee benefit plans	1,970,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Parliament of Canada Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	51,309,000	
	Contributions to employee benefit plans	17,418,000	
	Library of Parliament		
	Contributions to employee benefit plans	1,751,000	
	Total Ministry—Budgetary	**84,424,000**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts(1)—*Continued*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
22	**Privy Council(2)**		
	Department		
	The Prime Minister's salary and motor car allowance	75,600	
	Deputy Prime Minister and President of the Privy Council—Salary and motor car allowance	51,100	
	Leader of the Government in the Senate—Salary and motor car allowance	51,100	
	Ministers without Portfolio or Ministers of State—Motor car allowance	22,000	
	Allowance to former Prime Minister	40,200	
	Contributions to employee benefit plans	5,039,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	165,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,670,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	140,000	
	Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act)	3,000,000	7,859,000
	Contributions to employee benefit plans	390,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,328,000	
	Economic Council of Canada		
	Contributions to employee benefit plans	1,117,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	18,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	1,094,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	108,000	
	Total Ministry—Budgetary	**15,309,000**	**7,859,000**
	Non-budgetary	...	...
23	**Public Works**		
	Department		
	Services Program		
	Public Works Revolving Fund (Revolving Funds Act)	8,678,000	
	Minister of Public Works—Salary and motor car allowance	51,100	
	Real Property Program		
	Grants to municipalities and other taxing authorities (Municipal Grants Act)	336,106,000	31,144,000
	Dry dock subsidy (Dry Docks Subsidies Act)	180,000	
	Contributions to employee benefit plans	1,964,000	

	Canada Mortgage and Housing Corporation		
	(L) Advances under the National Housing Act—To provide for the capitalization of modernization and improvement expenses for Sections 79 and 82 Public Housing Projects	(97,300,000)	83,100,000
	Total Ministry—Budgetary	**346,979,100**	**31,144,000**
	Non-budgetary	**(97,300,000)**	**83,100,000**
24	**Secretary of State**		
	Department		
	Secretary of State—Salary and motor car allowance	51,100	
	Post-secondary education payments to provinces and territories pursuant to the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	1,731,000,000	418,000,000
	Interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the Canada Student Loans Act	465,000,000	7,142,000
	Salaries of the Lieutenant-Governors (Salaries Act)	877,000	
	Payments under Lieutenant-Governors Superannuation Act	240,000	
	Supplementary retirement benefits—Former Lieutenant-Governors	65,000	
	Contributions to employee benefit plans	18,934,000	
	Ministry of State (Multiculturalism and Citizenship)		
	Contributions to employee benefit plans	1,868,000	
	Canadian Centre for Management Development[2]		
	Contributions to employee benefit plans	968,000	
	Public Service Commission		
	Contributions to employee benefit plans	15,523,000	
	Staff Development and Training Revolving Fund (Revolving Funds Act)	810,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	782,000	
	Total Ministry—Budgetary	**2,236,118,100**	**425,142,000**
	Non-budgetary	...	...
25	**Solicitor General**		
	Department		
	Solicitor General—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	2,258,000	
	Correctional Service		
	Pensions and other employee benefits (RCMP Superannuation Act, subsection 27(1))	201,000	
	Contributions to employee benefit plans	72,790,000	
	National Parole Board		
	Contributions to employee benefit plans	2,560,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	191,654,000	
	Contributions to employee benefit plans	15,685,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	139,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	244,000	
	Total Ministry—Budgetary	**285,582,100**	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts[1]—*Concluded*

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		$	$
26	**Supply and Services**		
	Department		
	Minister of Supply and Services—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	30,667,000	
	Reciprocal taxation (Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	...	48,737,700
	Supply Revolving Fund (Revolving Funds Act)	7,760,000	1,353,000
	Total Ministry—Budgetary	**38,478,100**	**50,090,700**
	Non-budgetary	...	...
27	**Transport**		
	Department		
	Minister of Transport—Salary and motor car allowance	51,100	
	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	2,815,000	
	Contributions to employee benefit plans	148,518,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	72,000	
	Grain Transportation Agency Administrator		
	Contributions to employee benefit plans	245,000	
	National Transportation Agency		
	Payments to railway companies under the Western Grain Transportation Act	725,500,000	53,820,000
	Payments to railway and transportation companies under the Railway Act	7,200,000	4,976,000
	Payments to railway companies under the National Transportation Act, 1987	26,450,000	(9,462,000)
	Payments to railway, marine and trucking companies under the Atlantic Region Freight Assistance Act	92,182,000	6,745,000
	Payments to the railway companies under the Maritime Freight Rates Act	9,746,000	(2,116,000)
	Contributions to employee benefit plans	3,970,000	
	Total Ministry—Budgetary	**1,016,749,100**	**53,963,000**
	Non-budgetary	...	...
28	**Treasury Board**		
	Secretariat		
	Central Administration of the Public Service Program		
	President of the Treasury Board—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	7,186,000	
	Employer Contributions to Insurance Plans Program		
	Payments under the Public Service Pension Adjustment Act	95,000	
	Comptroller General		
	Contributions to employee benefit plans	1,725,000	
	Total Ministry—Budgetary	**9,057,100**	...
	Non-budgetary	...	...

29	**Veterans Affairs**		
	Department		
	Veterans Affairs Program		
	Minister of Veterans Affairs—Salary and motor car allowance	51,100	
	Re-establishment credits under Section 8, and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	12,000	
	Returned soldiers insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	10,000	
	Veterans insurance actuarial liability adjustment (Veterans Insurance Act)	539,000	
	Contributions to employee benefit plans	20,840,000	
	Canadian Pension Commission Program		
	Contributions to employee benefit plans	565,000	
	Bureau of Pensions Advocates Program		
	Contributions to employee benefit plans	948,000	
	Veterans Appeal Board Program		
	Contributions to employee benefit plans	378,000	
	Total Ministry—Budgetary	**23,343,100**	...
	Non-budgetary	...	...
30	**Western Economic Diversification**		
	Minister of Western Economic Diversification—Salary and motor car allowance	51,100	
	Liabilities under the Small Businesses Loans Act	14,000,000	
	Contributions to employee benefit plans	2,704,000	
	Total Ministry—Budgetary	**16,755,100**	...
	Non-budgetary	...	...
	Total Government—Budgetary	**92,374,811,100**	**267,876,071**
	Non-budgetary	**137,797,000**	**100,382,827**

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) During the year, Canadian Centre for Management Development was transferred from the Ministry of Secretary of State to the Ministry of Privy Council.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of all authorities, budgetary and non-budgetary, available from previous years, by ministry.

Section	Vote number	Department or agency	Amount $
2		**Agriculture**	
		Department	
		Agri-Food Program	
	15	Appropriation Act No. 1, 1970 (Vote 17b). To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established.	20,893,095
	(S)	Farm Products Marketing Agencies Act, Section 28. Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with Section 28(2) of the Act is $1,000,000 less the total authority used up to the end of the 1990-91 fiscal year of $400,000.	600,000
	(S)	Race Track Supervision Revolving Fund—Revolving Funds Act, Section 2. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.	3,521,258
		Canadian Dairy Commission	
	(S)	(L) Canadian Dairy Commission Act, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1) (a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	225,997,000
		Canadian Livestock Feed Board	
	(S)	(L) Livestock Feed Assistance Act, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which $10,000,000 exceeds the balance of the Account; and, (b) any amount advanced under Section 17. (Net)	60,000,000
		Farm Credit Corporation	
	(S)	(L) Farm Credit Act. Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregrate $825,000,000 and the money paid constitutes the capital of the Corporation. (Net)	6,667,000
		Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such	

		terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to Subsection (l) and the principal of loans made to the Corporation under Subsection (2) shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	22,094,753,101
	(S)	(L) Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	20,463,718
		Total Ministry—Budgetary	**25,014,353**
		Non-budgetary	**22,407,880,819**
4		**Communications**	
		Department	
	(S)	Government Telecommunications Agency Revolving Fund—Revolving Funds Act, Section 3. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $30,000,000 at any time.	32,095,207
	(S)	(L) Telesat Canada Act, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions, approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	40,000,000
		National Film Board	
	(S)	National Film Board Revolving Fund—Revolving Funds Act, Section 6. To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of fixed assets and can record the increase in the net book value of fixed assets against the authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20,000,000 at any time.	2,978,053
		National Gallery of Canada	
	75	Appropriation Act No. 2, 1990-91. Operating expenditures, including an amount of $3,990,000 for the purchase of objects for the collection of the Corporation in the 1990-91 and 1991-92 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation and the grant listed in the Estimates.	2,847,741
		National Museum of Science and Technology	
	72c	Appropriation Act No. 4, 1990-91. Payments to the National Museum of Science and Technology for operating and capital expenditures—To authorize the transfer of $10,860,000 from Communications Vote 75 and $1,292,000 from Communications Vote 80, Appropriation Act No.2 1990-91 for the purposes of this Vote and to provide a further amount of	196,824
		Total Ministry—Budgetary	**38,117,825**
		Non-budgetary	**40,000,000**
6		**Employment and Immigration**	
		Department/Commission	
		Immigration Program	
	(S)	(L) Immigration Act, Section 119. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed $110,000,000. (Net)	28,382,027
		Total Ministry—Budgetary	**...**
		Non-budgetary	**28,382,027**

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
7		**Energy, Mines and Resources**	
		Department	
		Energy Program	
	(S)	Canada/Nova Scotia Oil and Gas Agreement Act, Section 237(1). Canada-Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed $200,000,000.	29,986,954
	(S)	Canada-Newfoundland Atlantic Accord Implementation Act, Section 233(1). Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of $225,000,000.	155,106,289
	(S)	Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act, Section 242, Part VII. Nova Scotia Resources (Ventures) Limited (Drilling Assistance Fund)—Payments in accordance with the Act. To make payments out of the Consolidated Revenue Fund pursuant to Sections 240 and 241, the amount not exceeding, in the aggregate, the sum of $25,000,000.	16,969,068
		Total Ministry—Budgetary	**202,062,311**
		Non-budgetary	...
9		**External Affairs**	
		Department	
		Canadian Interests Abroad Program	
	(S)	Passport Revolving Fund—Revolving Funds Act, Section 4. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any one time.	13,096,799
	L11	Appropriation Act No. 1, 1971. To increase from $14,500,000 to $22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971, Vote L11, Appropriation Act No. 3, 1989-90. (Net)	12,512,355
	L12	(L) Appropriation Act No. 2, 1954. To increase from $30,000,000 to $50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, Vote L12, Appropriation Act No. 3, 1989-90. (Net)	39,060,877
	L13c	Appropriation Act No. 4, 1990-91. Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in right of Canada to guarantee loans made by Canadian financial institutions in accordance with terms and conditions approved by the Minister of Finance to the government of Czechoslovakia in an amount not to exceed $30,000,000 and to the government of Hungary in an amount not to exceed $15,000,000. (Gross)	45,000,000

L47b	Appropriation Act No. 3, 1980-81. To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross)	9,109,055
	Canadian Commercial Corporation	
(S)	(L) Canadian Commercial Corporation Act, Section 11. The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000
	Canadian International Development Agency	
L55	International Development (Financial Institutions) Assistance Act—Inter-American Development Bank. To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 63,692 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid.) (Various Appropriation Acts.) (Gross)	889,511,830
	(The commitment under parliamentary authority of the International Development (Financial Institutions) Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 Cdn using the year-end closing rate of exchange ($1.3636 Cdn = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986.)	
(S)	International Development (Financial Institutions) Assistance Act—Inter-American Development Bank. (L) Authorization to subscribe for 93,556 callable shares of the capital stock of the Inter-American Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	1,331,725,963
L50	International Development (Financial Institutions) Assistance Act—Caribbean Development Bank. To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares. (Various Appropriation Acts.) (Gross)	37,393,735
(S)	(L) Authorization to subscribe for 2,769 callable shares of the capital stock fo the Caribbean Development Bank. (US $ authority translated at $1 US = 1.1577$ Cdn). (Gross)	23,210,926
L36a	International Development (Financial Institutions) Assistance Act—Asian Development Bank. Appropriation Act No. 3, 1977-78. The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US including authority to pay the paid-in shares in instalments in the current and susbsequent years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts.) (Gross)	508,401,166
(S)	(L) International Development (Financial Institutions) Assistance Act—African Development Bank. As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase: (a) 4,200 paid-in shares in five instalments, and, (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars). In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)	

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		i) initial subscription to shares of the African Development Bank	181,449,560
		ii) second subscription to shares of the African Development Bank	463,248,172
		Export Development Corporation	
	(S)	(L) Export Development Act.	
		Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)	711,800,000
		Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14;	
		Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of:	
		(a) the paid-in capital of the Corporation from time to time, and,	
		(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada. (Net)	2,338,825,000
		Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)	4,528,596,308
		Total Ministry—Budgetary	**13,096,799**
		Non-budgetary	**11,129,844,947**
10		**Finance**	
		Department	
		Financial and Economic Policies Program	
	(S)	(L) In accordance with the Bretton Woods and Related Agreements Act, Section 8.1(1).	
		Loans to the International Monetary Fund. Limit $550,000,000. (Gross)	491,739,153
	(S)	(L) Bretton Woods and Related Agreements Act, Section 8.	
		The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross)	2,770,330,675
	(S)	(L) Bretton Woods and Related Agreements Act, Section 6.1.	
		The Minister of Finance may pay out of the Consolidated Revenue Fund to the Multilateral Investment Guarantee Agency, in the manner and at the times provided for in the Convention set out in the Fifth Schedule, a sum or sums of money not exceeding in the whole $3,208,130 US. (Gross)	3,714,052
		Special Program	
	(S)	Financial Institutions Depositors Compensation Act, Section 16.	
		Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act $875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required.	71,503,708
	(S)	(L) Canadian Commercial Bank Financial Assistance Act, Section 3.	
		There is hereby appropriated for the purposes of Section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	2,000,000

		Canada Deposit Insurance Corporation	
	(S)	(L) Canada Deposit Insurance Corporation Act, Section 37. The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $3,000,000,000. (Net)	1,775,000,000
		Office of the Superintendent of Financial Institutions	
	(S)	Office of the Superintendent of Financial Institutions Act, Sections 16 and 17. The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval.	38,590,239
		Privatization and Regulatory Affairs	
	L35e	Appropriation Act No. 4, 1981-82. To amend Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1981-82 to authorize Eldorado Nuclear Limited to increase its total borrowing from $600,000,000 to an amount outstanding from time to time not exceeding $700,000,000 until December 31, 1992 in accordance with terms and conditions approved by the Minister of Finance. (Net)	168,348,000
	(S)	(L) Teleglobe Canada Act (Canadian Overseas Telecommunication Corporation Act), Section 16. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Gross)	4,500,000
	(S)	(L) Air Canada Act. Section 13. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	420,991,000
		Section 19. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	672,726,553
		Petro-Canada Limited	
	(S)	(L) Petro-Canada Act, as amended. Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscriptions shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	3,830,500,000
		Total Ministry—Budgetary	**110,093,947**
		Non-budgetary	**10,167,077,580**
11		**Fisheries and Oceans**	
		Department	
	L38b	(L) Appropriation Act No. 5, 1955. Appropriation Act No. 5, 1955 Vote 540, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessels collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)	150,000

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		Canadian Saltfish Corporation	
	L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 16 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. PC 1973-1915 of July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is $50,000,000. (Net)	18,600,000
		Freshwater Fish Marketing Corporation	
	L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon; (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 16 of the Freshwater Fish Marketing Act shall not exceed $26,000,000. (Net)	13,500,000
		Total Ministry—Budgetary	...
		Non-budgetary	**32,250,000**
14		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	(S)	Appropriation Act No. 4, 1987-88 (Vote 5c). Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is $60,000,000 less the total authority used up to the end of 1990-91 fiscal year of $26,078,088.	33,921,912
	L15	Appropriation Act No. 9, 1966. To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	18,857,603
	L20	Appropriation Act No. 1, 1970. Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No. 1, 1970. The amount that may be outstanding at any time as last amended by Vote 6b, Appropriation Act No. 4, 1989-90, shall not exceed $64,000,000. (Net)	40,415,684

		Northern Affairs Program	
	35	Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a). To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding $9,000,000. Indian Affairs and Northern Development Vote 30b, Appropriation Act No. 7, 1967 increase to $18,000,000 the authority to make commitments in respect of northern mineral development assistance grants. Vote 30c, Appropriation Act No. 1, 1968 reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of $18,000,000.	336,764
	L40	Appropriation Act No. 3, 1975. Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Gross)	320,000
	L55	(L) Appropriation Act No. 3, 1953. To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed $7,072,000. (Net)	4,744,626
	L81a	Appropriation Act No. 4, 1969. To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Net)	4,907,451
		Total Ministry—Budgetary	**34,258,676**
		Non-budgetary	**69,245,364**
15		**Industry, Science and Technology**	
		Department	
		Industry and Technology Program	
	L97b	Appropriation Act No. 1, 1970. Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Net)	1,949,999
		Cape Breton Development Corporation	
	L40a	Appropriation Act No. 4, 1975. Cape Breton Development Corporation Act, Section 19(3). The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed $50,000,000. (Net)	19,000,000
		Federal Business Development Bank	
	(S)	(L) Federal Business Development Bank Act. Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	787,896,000

APPENDIX 3

Authorities Available from Previous Years—*Continued*

Section	Vote number	Department or agency	Amount
			$
		Canada Post Corporation	
	(S)	(L) Canada Post Corporation Act, Sections 28, 29 and 30. The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net) PC 1988-596 terms and conditions provide: Section 1. The maximum principal amount outstanding of all loans with a maturity of less than one year made to the Canada Post Corporation ("the Corporation") out of the Consolidated Revenue Fund shall not exceed $100,000,000 at any time during the period from April 1, 1988 to March 30, 1989, and, Section 5. The maximum principal amount of all loans with a maturity of more than five years and less than ten years made to the Corporation out of the Consolidated Revenue Fund shall not exceed $160,000,000 during the period from April 1, 1988 to March 31, 1989. Loans made under this Section shall be made in accordance with Subsection 6(1) or Subsection 6(2) and, Section 8. The aggregate principal amount of loans made under Sections 1 and 5 shall not exceed $255,000,000 outstanding at any time. (Net)	420,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**1,228,845,999**
18		**National Defence**	
		Department	
	L11c	Appropriation Act No. 1, 1976, established by Vote L20b. To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, Appropriation Act No. 4, 1984, and Vote L11c of 1991 shall not exceed $100,000,000. (Net)	65,349,715
	L15	Special Appropriation Act, 1963. Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Gross)	13,086,217
		Total Ministry—Budgetary	...
		Non-budgetary	**78,435,932**
23		**Public Works**	
		Department	
		Services Program	
	(S)	Public Works Revolving Fund—Revolving Funds Act, Section 5. To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed $450,000,000 at any time.	315,621,170

		Canada Mortgage and Housing Corporation	
	(S)	(L) Canada Mortgage and Housing Corporation Act.	
		Section 21 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act.	
		Section 24 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	
		National Housing Act.	
		Section 19. Authority for a special mortgage and loan purchase fund, any advance to which shall not exceed $100,000,000 less the balance of the fund. (Net)	100,000,000
		Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	286,000,000
		Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	249,500,000
		Section 34(a). Advances for direct loans under Subsection 8.2(1), Parts II, IV.2, VI and VI.1 and Section 59 not exceeding in the aggregate $14,500,000,000. (Gross)	1,649,106,790
		Section 42(4). Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	38,500,000
		Section 53(3) limits the aggregate of advances and reimbursements for water and sewerage projects purposes to $1,674,600,000. (Gross)	354,200,000
		Section 56(2) limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	162,100,000
		Section 77(2) limits the aggregate of advances for proposal development in housing research and community planning to $75,000,000. (Gross)	59,000,000
		Section 79(6) limits the aggregate of advances and reimbursements for public housing joint projects to $3,000,000,000. (Gross)	769,400,000
		Section 84(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	100,000,000
		Section 89(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to $550,000,000. (Gross)	111,000,000
		Section 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing in a designated area to $400,000,000. (Gross)	214,400,000
		Section 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing not in a designated area to $60,000,000. (Gross)	60,000,000
		Total of Sections 26(3) to 92(8) gross authorities is $21,552,600,000.	
		Total Ministry—Budgetary	**315,621,170**
		Non-budgetary	**4,153,206,790**
24		**Secretary of State**	
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund—Revolving Funds Act, Section 7.	
		To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000.	6,100,099
		Total Ministry—Budgetary	**6,100,099**
		Non-budgetary	...
25		**Solicitor General**	
		Correctional Service	
	L14b	Appropriation Act No. 1, 1969.	
		To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969: (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, Appropriation Act No. 3, 1982-83. (Net)	31,806
		Total Ministry—Budgetary	...
		Non-budgetary	**31,806**

APPENDIX 3

Authorities Available from Previous Years—*Concluded*

Section	Vote number	Department or agency	Amount $
26		**Supply and Services**	
		Department	
	(S)	Supply Revolving Fund—Department of Supply and Services Act, Subsections 5(1) and (2) and Revolving Funds Act, Section 8. To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and operations, the total of which shall not exceed $200,000,000 at any time.	139,541,395
	(S)	Defence Production Revolving Fund—Defence Production Act, Section 19. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed $100,000,000 less loans and advances of the Defence Production Loan Account at any time.	73,675,993
	L15b	Appropriation Act No. 3, 1990-91. To extend the purposes of Finance Vote L29g, Appropriation Act No. 2, 1967: (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from $17,000,000 to $22,000,000 the amount that may be outstanding at any one time for the purposes of this vote. (Net)	14,428,472
		Royal Canadian Mint	
	(S)	(L) Royal Canadian Mint Act, Section 17. The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed $50,000,000 or such greater amount as may be specified in an Appropriation Act. (Net)	39,110,978
		Total Ministry—Budgetary	**213,217,388**
		Non-budgetary	**53,539,450**
27		**Transport**	
		Department	
	(S)	(L) Canada Ports Corporation Act, Section 52, Part I and Section 26, Part II, Schedule 1. The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 52 and 26 shall not at any time exceed $10,000,000. (Net)	10,000,000
	(S)	(L) St. Lawrence Seaway Authority Act, Section 28. The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)	10,000,000
		Total Ministry—Budgetary	**...**
		Non-budgetary	**20,000,000**

29		**Veterans Affairs**	
		Department	
		Veterans Affairs Program	
	(S)	(L) Veterans' Land Act. There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, Appropriation Act No. 3, 1970, shall not exceed $605,000,000. (Net)	544,033,243
		Total Ministry—Budgetary	...
		Non-budgetary	**544,033,243**
		Total Government—Budgetary	**957,582,568**
		Non-budgetary	**49,952,773,957**

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of all non-lapsing authorities, budgetary and non-budgetary, granted/repealed in the current year, by ministry.

Section	Vote number	Department or agency	Amount $
2		**Agriculture**	
		Canadian Livestock Feed Board	
	(S)	(L) Advances to the Board pursuant to the Livestock Feed Assistance Act. Limits: Section 17, $50,0000,000 and Section 16, $10,000,000. Canadian Livestock Feed Board was dissolved as of November 25, 1991.	(60,000,000)
		Farm Credit Corporation	
	(S)	(L) Section 12, payments for capital pursuant to the Farm Credit Act. (Limit was increased from $1,025,000,000 to $1,125,000,000.)	100,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	**40,000,000**
4		**Communications**	
		Department	
	(S)	Government Telecommunications Agency Revolving Fund Increase in authority pursuant to Vote 2c, Appropriation Act No. 4, 1991-92	34,000,000
		Total Ministry—Budgetary	**34,000,000**
		Non-budgetary	...
9		**External Affairs**	
		Department	
		Canadian Interests Abroad Program	
	L13c	To guarantee loans made by Canadian Financial Institutions to Czechoslovakia and Hungary not to exceed $30,000,000 and $15,000,000 respectively. (Section 29 of the Financial Administration Act.). Vote 13c was incorrectly reported as non-budgetary in 1990-91 Supplementary C. Should have been reported as a $1 budgetary lapsing vote.	(45,000,000)
		Total Ministry—Budgetary	...
		Non-budgetary	**(45,000,000)**
11		**Fisheries and Oceans**	
		Freshwater Fish Marketing Corporation	
	L30b	Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $16,900,000. (Limit was decreased from $26,000,000 to $16,900,000.)	(9,100,000)
		Total Ministry—Budgetary	...
		Non-budgetary	**(9,100,000)**

14		**Indian Affairs and Northern Development**	
		Department	
		Indian and Inuit Affairs Program	
	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7c, Appropriation Act No. 4, 1991-92. (Limit was decreased from $64,000,000 to $62,881,096.)	(1,118,904)
		Total Ministry—Budgetary	...
		Non-budgetary	**(1,118,904)**
26		**Supply and Services**	
		Department	
	(S)	Supply Revolving Fund The Supply Revolving Fund was repealed effective March 31, 1992 pursuant to Vote 11c.	...[1]
		Total Ministry—Budgetary	...
		Non-budgetary	...
		Total Government—Budgetary	**34,000,000**
		Non-budgetary	**(15,218,904)**

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] The unused spending authority of $149,709,420 lapsed at the end of the year.

SECTION 2

1991-92
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

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Department

Management and Administration Program

Objective

To provide leadership and support in the delivery of programs to department managers to enable the Department to contribute to the growth, stability and competitiveness of the agri-food sector.

Activity Description

Executive

Office of the Minister, and Minister of State (Agriculture), Deputy Minister, the Associate Deputy Minister, the Bureau for Environmental Sustainability, the Departmental Secretariat, the Senior Assistant Deputy Minister, Audit and Evaluation and Emergency Planning; provides for the establishment of strategies, policies, programs, priorities and allocation of departmental resources; ensures the Department is prepared to respond to national emergencies in accordance with responsibilities assigned under the Emergency Planning Orders.

Management Services

Supports the Department in fulfilling program delivery responsibilities by promoting and facilitating optimal management of human resources; by providing financial services, assistance and direction in general administration and real property management, a full range of informatics systems support services, a national library service; and by providing communications advice, public relations and information services.

Agri-Food Program

Objective

To promote the growth, stability and competitiveness of the agri-food sector, so that the sector makes its maximum real contribution to the national economy.

Activity Description

Scientific Research and Development

Research on new technology to improve the long-term marketability of agricultural products in the areas of soils, water and generic resources, agriculture practices and climatic uncertainty, energy uses in all phases of the agri-food industry; increasing animal and crop production efficiency and adaptability to Canadian climate and lowering production costs; understanding and controlling animal physiological mechanisms that influence the processes of digestion, reproduction, and growth; improving crop quality and pest resistance through increased focus on product definition at the biochemical, molecular, and cellular levels; developing pest management strategies, improving plant nutrition practices, evaluating constraints to crop production in new production areas and developing new varieties of presently marginal crops; improving agricultural production practices and harvesting and storage technology; developing and transferring new technology in the areas of extraction and use of cereal, oilseed and other crop components, fruit and vegetable processing and quality monitoring and production cost reduction, meat and meat product processing; identifying and eliminating toxic compounds in feed and food; determining and disseminating information on nutritive value of selected crops, nutrient content of food, food safety, metabolism of fats from plant and animal sources, methods and processes for new food ingredients and products with commercial potential, recycling and adding value to agri-food industry residues.

Inspection and Regulation

Regulation and inspection of imported animals and plants, animal products and biologics, farm inputs such as pesticides, feed, fertilizer and supplements; controlling/eradicating exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; preventing/removing human health and safety threats created through chemical or bacterial hazards associated with food and agricultural products; preventing, controlling and eradicating domestic animal or plant diseases of economic or human health significance; inspection and health certification of animals, plants and plant products for export; ante and post-mortem inspection of animals and birds slaughtered; the monitoring and registering of facilities involved in food production, storage or transportation; livestock carcass grading and the monitoring of grade standards for fruit and vegetables; the inspection, grading and/or classification of seed; animal disease research; making and enforcing regulations governing racetracks and pari-mutuel betting systems.

Farm Financial Programs

Providing loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act; providing for interest rate and loan adjustments under the Commodity Based Loan and Farm Debt Review Programs; providing federal support to provincially administered voluntary all risk crop insurance against natural hazards related to production and crop damage (migratory waterfowl); providing loan guarantees under the Advance Payment for Crops Act; guaranteeing the average wholesale price of products marketed under the Agricultural Products Co-operative Marketing Act; purchasing, selling, importing, storing, transporting and processing agricultural products under the Agricultural Products Board Act; administering National Producer tripartite stabilization programs and other deficiency payments to stabilize prices of farm products under the Farm Income Protection Act (formerly the Agricultural Stabilization Act).

Agricultural Policy

Development of comprehensive, market oriented commodity-based development strategies; maintaining and distributing commodity market and economic analysis; analyzing the structure and performance of the agri-food sector; analyzing other policies and programs which impact on the agri-food sector with a view to mitigating identifiable negative impacts; coordination of Department policy development, strategies and programs; and provision of policy assistance and advice to the Grains and Oilseeds Program.

Agriculture Development

Developing, implementing, and delivering regional agri-food initiatives in cooperation with other government and private sector interests to improve the performance in the agricultural production and marketing sectors while sustaining the natural resource base; development of the livestock, crop and food sectors through programs aimed at increasing the profitability of these sectors; improving the productivity and competitiveness of the livestock and crop sectors, as well as improving the competitiveness of the Processing, Distribution and Retail Sector; adjustment assistance to farmers facing economic and production difficulties; the coordinating of agricultural soil and water conservation and development programs; funding and coordinating an enhanced soil conservation program; the provision of information and advice on climatic and environmental factors that have an impact on the productivity and competitiveness of the crop sector; administering the Prairie Farm Rehabilitation Act in Manitoba, Saskatchewan and Alberta and delivering programs to develop and promote systems of improved farm practices, in the areas of tree culture, water supply, soil and water conservation, land utilization and land settlement; monitoring federal marketing boards established under the National Farm Products Marketing Agencies Act to ensure legislative compliance, promote new agency formation, and monitor production costs and selling prices for regulated commodities.

International Programs

Provides the focal point of the Department's international policies, programs and activities; deals with sensitive international agri-food issues, regulations and standards, technology transfer, and a variety of international, intergovernmental and federal-provincial agreements; formulates, initiates and directs departmental international trade and aid component of the Department's policies and programs and for the assessment of their impact on Canadian agricultural policies, the agri-food sector, other countries and Canada's competitive position in foreign agricultural markets; assists in enhancing Canada's agri-food exports, Canadian foreign policy objectives and related interests abroad in conjunction with External Affairs, Finance, Canadian International Development Agency, other departments and Grains and Oilseeds Branch.

Grains and Oilseeds Program

Objective

To promote the growth, stability and competitiveness of the co-operatives sector and of the grains and oilseeds component of the agri-food sector so that the sectors may make their maximum contribution to the national economy.

Activity Description

Canadian Grain Commission

The Commission, under the authority of the Canada Grain Act provides grain inspection services at licensed terminal and transfer elevators; prepares and distributes grain standard samples; advises on grain sanitation including the control of insect pests in stored grain; monitors weighing at licensed terminal and transfer elevators; administers weigh-overs of grain at terminal and transfer elevators; inspects elevator facilities and scales; collects, compiles and publishes grain handling statistics; conducts economic analysis related to authorized regulatory functions; licenses elevator and grain dealers; provides computer services including documentation for grain handled through terminal elevators; registers and cancels terminal and transfer of elevator receipts for grain; allocates producer railcars; conducts quality surveys, varietal studies and performs basic and applied research on new grain crops and on grains marketed; provides executive and division management; provides support staff in finance, planning and administrative services; and supervises futures trading under the authority of the Grain Futures Act.

Domestic Policy and Programs

Administers, develops and implements policies and programs for the stabilization and support of grains and oilseeds sector; makes contributions, collects levies and issues payments to grains and oilseeds producers under the Farm Income Protection Act (formerly the Western Grain Stabilization Act); reimburses the Canadian Wheat Board for defaults of payments on cash advances by grain producers and for deficits incurred on the Canadian Wheat Board pool account; provides a focus for the federal relationship to the co-operative sector; and provides industry support, grants and contributions, to promote improvement and competitiveness in grains and oilseeds products.

International Policy and Trade

Maintain and expand Canadian trade in grains, oilseeds, and products by analysing developments and preparing policy options on international trade and marketing issues. Participates in bilateral and multilateral trade negotiations including market access. Facilitates the marketing of grains and oilseeds by advising exporters on the use of various programs, including export credits, food aid and export market development. Represents Canada in relevant international fora. Maintaining a data base on the international trade in grains and oilseeds.

Management and Administration

Provides administrative support to the Office of the Minister of State (Grains and Oilseeds); directs the federal Government support activities for the development and efficient and effective delivery of grains and oilseeds policies, programs and services; analyses domestic and international policies and economic situations as they affect the grains and oilseeds industry, and provides financial and administrative services for the Grains and Oilseeds Branch.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Livestock Feed Board

Objective

To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories, and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in the same areas.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Management and Administration Program				
...	58,311,000	...	...	58,311,000	1	Program expenditures				
...	...	1	...	1	1c	Transfer of $353,054 from Agriculture Vote 10				
...	...	...	353,054	353,054		Transfer from: Vote 10				
...	...	...	3,072,000	3,072,000		TB Vote 5(1)				
...	58,311,000	1	3,425,054	61,736,055		Total—Vote 1	59,486,201	2,249,854	...	61,621,586
...	51,100	...	(8,517)	42,583	(S)	Minister of Agriculture—Salary and motor car allowance	42,583	...	...	...
...	6,159,000	...	589,000	6,748,000	(S)	Contributions to employee benefit plans	6,748,000	...	...	6,395,000
...	**64,521,100**	**1**	**4,005,537**	**68,526,638**		**Total Program—Budgetary**	**66,276,784**	**2,249,854**	**...**	**68,016,586**
						Agri-Food Program				
...	552,168,000	...	...	552,168,000	5	Operating expenditures				
...	...	1,460,000	...	1,460,000	5a	Operating expenditures				
...	...	370,000	...	370,000	5b	Operating expenditures				
...	...	1	...	1	5c	Transfer of $4,544,072 from Agriculture Vote 10 and $13,861,697 from Agriculture Vote 15				
...	...	...	4,544,072	4,544,072		Transfer from: Vote 10				
...	...	...	13,861,697	13,861,697		Vote 15				
...	...	...	23,662,000	23,662,000		TB Vote 5(1)				
...	552,168,000	1,830,001	42,067,769	596,065,770		Total—Vote 5	573,318,821	22,746,949	...	589,185,042
...	84,820,000	...	...	84,820,000	10	Capital expenditures				
...	...	100,000	...	100,000	10a	Capital expenditures				
...	...	...	(353,054)	(353,054)		Transfer to: Vote 1				
...	...	...	(4,544,072)	(4,544,072)		Vote 5				
...	...	...	(1,232,843)	(1,232,843)		Vote 20				
...	...	...	(287,117)	(287,117)		Vote 25				
...	...	...	(1,375,340)	(1,375,340)		Vote 30				
...	84,820,000	100,000	(7,792,426)	77,127,574		Total—Vote 10	71,027,894	6,099,680	...	79,239,796

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
20,893,095	469,028,000	...	...	489,921,095	15	Grants and contributions				
...	...	187,340,000	...	187,340,000	15a	Contributions				
...	...	48,775,000	...	48,775,000	15b	Grants listed in the Estimates and contributions				
...	...	...	(13,861,697)	(13,861,697)		Transfer to Vote 5				
20,893,095	469,028,000	236,115,000	(13,861,697)	712,174,398		Total—Vote 15	642,994,783	48,286,520	20,893,095	951,777,555
...	92,000,000	(92,000,000)	...	...	(S)	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Farm Income Protection Act (formerly the Agricultural Stabilization Act)	...	...	...	79,335,147
...	207,000,000	(207,000,000)	...	...	(S)	Contributions to the provinces under the Farm Income Protection Act (formerly the Crop Insurance Act)	...	...	...	219,822,581
...	4,000,000	1,000,000	(457,130)	4,542,870	(S)	Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	4,542,870	...	...	5,963,308
...	1,500,000	...	(626,145)	873,855	(S)	Loan guarantees made under the Advance Payments for Crops Act	873,855	...	...	589,372
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the Farm Products Marketing Agencies Act	...	...	600,000	...
...	64,782,000	...	6,196,000	70,978,000	(S)	Contributions to employee benefit plans	70,978,000	...	...	66,109,000
...	...	366,000,000	(7,857,656)	358,142,344	(S)	Payments in connection with the Farm Income Protection Act—Crop Insurance Program	358,142,344	...	...	...
...	...	145,000,000	(16,385,398)	128,614,602	(S)	Payments in connection with the Farm Income Protection Act—Revenue Insurance Program	128,614,602	...	...	...
...	...	654,000,000	8,794,492	662,794,492	(S)	Payments in connection with the Farm Income Protection Act—Gross Revenue Insurance Program	662,794,492	...	...	...
...	...	19,700,000	(89,626)	19,610,374	(S)	Payments to Co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act	19,610,374	...	...	...
3,521,258	...	...	...	3,521,258	(S)	Race Track Supervision Revolving Fund	403,298	...	3,117,960	628,354
...	...	...	39,743	39,743	(S)	Refunds of amounts credited to revenue in previous years	39,743	...	...	5,149
...	...	...	...	...		Appropriations not required for the current year	...	...	...	28,647,850
25,014,353	**1,475,498,000**	**1,124,745,001**	**9,827,926**	**2,635,085,280**		**Total Program—Budgetary**	**2,533,341,076**	**77,133,149**	**24,611,055**	**2,021,303,154**

						Grains and Oilseeds Program [2]				
...	13,164,000	...	...	13,164,000	20	Operating expenditures				
...	...	1,600,000	...	1,600,000	20a	Operating expenditures				
...	...	17,285,520	...	17,285,520	20b	Operating expenditures				
...	...	1	...	1	20c	Transfer of $1,232,843 from Agriculture Vote 10 and $667,840 from Agriculture Vote 40				
...	...	...	1,232,843	1,232,843		Transfer from: Vote 10				
...	...	...	667,840	667,840		Vote 40				
...	13,164,000	18,885,521	1,900,683	33,950,204		Total—Vote 20	27,073,490	6,876,714	...	16,607,982
...	47,236,000	...	...	47,236,000	25	Canadian Grain Commission—Operating expenditures				
...	...	1	...	1	25c	Transfer of $287,117 from Agriculture Vote 10				
...	...	...	287,117	287,117		Transfer from Vote 10				
...	47,236,000	1	287,117	47,523,118		Total—Vote 25	47,388,247	134,871	...	43,995,370
...	44,844,000	...	...	44,844,000	30	Grants and contributions				
...	...	237,500,000	...	237,500,000	30a	Contributions				
...	...	356,200,000	...	356,200,000	30b	The grants listed in the Estimates				
...	...	767,569,181	...	767,569,181	30c	Transfer of $1,375,340 from Agriculture Vote 10				
...	...	...	1,375,340	1,375,340		Transfer from Vote 10				
...	44,844,000	1,361,269,181	1,375,340	1,407,488,521		Total—Vote 30	1,350,660,246	56,828,275	...	105,122,316
...	1,000,000	34,000,000	972,532	35,972,532	(S)	Payments in connection with the Prairie Grain Advance Payments Act	35,972,532	...	...	...
...	235,000,000	(140,000,000)	(1,128,847)	93,871,153	(S)	Payments in connection with the Farm Income Protection Act (formerly the Western Grain Stabilization Act)	93,871,153	...	...	191,358,034
...	6,928,000	...	708,220	7,636,220	(S)	Contributions to employee benefit plans	7,636,220	...	...	7,206,000
...	...	86,000,000	55,745,130	141,745,130	(S)	Payments in connection with the Farm Income Protection Act—Net Income Stabilization Account	141,745,130	...	...	...
...	...	...	700	700	(S)	Refunds of amounts credited to revenue in previous years	700	...	...	200
...	...	...	1,380,727	1,380,727	(S)	Federal Court Awards	1,380,727	...	...	...
...	**348,172,000**	**1,360,154,703**	**61,241,602**	**1,769,568,305**		**Total Program—Budgetary**	**1,705,728,445**	**63,839,860**	**...**	**364,289,902** [2]
25,014,353	**1,888,191,100**	**2,484,899,705**	**75,075,065**	**4,473,180,223**		**Total Department—Budgetary**	**4,305,346,305**	**143,222,863**	**24,611,055**	**2,453,689,642** [2]
						Canadian Dairy Commission				
...	3,789,000	...	...	3,789,000	35	Program expenditures	3,306,654	482,346	...	3,641,990
225,997,000	...	...	...	225,997,000	(S)	(L) Loans pursuant to the Canadian Dairy Commission Act, Section 16, as last amended by Vote 50a, Appropriation Act No. 4, 1975. Limit $300,000,000. (Net)	50,807,000	...	175,190,000	26,239,500
						Total Program—				
...	**3,789,000**	**...**	**...**	**3,789,000**		**Budgetary**	**3,306,654**	**482,346**	**...**	**3,641,990**
225,997,000	**...**	**...**	**...**	**225,997,000**		**Non-budgetary**	**50,807,000**	**...**	**175,190,000**	**26,239,500**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Livestock Feed Board[2]				
...	1,895,000	...	...	1,895,000	40	Operating expenditures				
...	...	...	(667,840)	(667,840)		Transfer to Vote 20				
...	1,895,000	...	(667,840)	1,227,160		Total—Vote 40	1,223,705	3,455	...	1,250,734
...	18,100,000	...	...	18,100,000	45	Contributions	17,522,131	577,869	...	16,794,901
...	19,995,000	...	(667,840)	19,327,160		Total budgetary	18,745,836	581,324	...	18,045,635
60,000,000	...	...	(60,000,000)[3]	...	(S)	(L) Advances to the Board pursuant to the Livestock Feed Assistance Act. Limits: Section 17, $50,000,000 and Section 16, $10,000,000. (Net)	...	...	...	...
						Total Program—				
...	**19,995,000**	**...**	**(667,840)**	**19,327,160**		**Budgetary**	**18,745,836**	**581,324**	**...**	**18,045,635**[2]
60,000,000	**...**	**...**	**(60,000,000)**	**...**		**Non-budgetary**	**...**	**...**	**...**	**...**
						Farm Credit Corporation				
...	...	1	...	1	50b	Pursuant to Section 12(1) of the Farm Credit Act to increase from $1,025,000,000 to $1,125,000,000 the aggregate amount that may be paid to the Corporation under this section	...	1	...	...
...		100,000,000	(100,000,000)	...	(S)	Payments to the Farm Credit Corporation pursuant to Section 12(1) of the Farm Credit Act	...	...	...	...
...	...	100,000,001	(100,000,000)	1		Total budgetary	...	1	...	...
6,667,000	...	...	100,000,000[4]	106,667,000	(S)	The Farm Credit Act (L) Section 12, payments for capital pursuant to the Farm Credit Act. Limit $1,125,000,000. (Gross)	100,000,000	...	6,667,000	200,000,000

22,094,753,101	...	...	2,628,693,938[4]	24,723,447,039		(L) Section 13, loans to the Corporation pursuant to the Farm Credit Act. The aggregate not to exceed 25 times the capital of the Corporation. (Net)	58,366,019	...	24,665,081,020	(118,520,645)
20,463,718	...	...	...	20,463,718	(S)	(L) Loans for lending to farm syndicates under the Farm Syndicates Credit Act, Section 8. Limit $25,000,000. (Net)	586,410	...	19,877,308	799,872
22,121,883,819	...	...	2,728,693,938	24,850,577,757		Total non-budgetary	158,952,429	...	24,691,625,328	82,279,227
						Total Program—				
...	**...**	**100,000,001**	**(100,000,000)**	**1**		**Budgetary**	**...**	**1**	**...**	**...**
22,121,883,819	**...**	**...**	**2,728,693,938**	**24,850,577,757**		**Non-budgetary**	**158,952,429**	**...**	**24,691,625,328**	**82,279,227**
						Total Ministry—				
25,014,353	**1,911,975,100**	**2,584,899,706**	**(25,592,775)**	**4,496,296,384**		**Budgetary**	**4,327,398,795**	**144,286,534**	**24,611,055**	**2,475,297,267**
22,407,880,819	**...**	**...**	**2,668,693,938**	**25,076,574,757**		**Non-budgetary**	**209,759,429**	**...**	**24,866,815,328**	**108,518,727**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies

[2] Canadian Livestock Feed Board was dissolved as of November 25, 1991. Therefore, the previous year's expenditure has been adjusted by $731,576 to reflect the transfer of responsibilities to the Grains and Oilseeds Program for the balance of the year.

[3] Section 17 of the Livestock Feed Assistance Act was repealed on November 25, 1991.

[4] During the year, Farm Credit Corporation amended Section 12 of the Act to increase its capital limit from $1,025,000,000 to $1,125,000,000. An additional statutory adjustment of $2,628,693,938 is to reflect total available for use by the Corporation wich is subject to terms and conditions as approved by the Governor in Council.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Management and Administration Program				
								Operating				
...	8,492,100	...	430,000	1,048,780	(174,147)	...	9,796,733	Executive	8,625,190	1,171,543	...	9,416,908
...	54,840,000	1	2,642,000	(1,447,726)	754,630	...	56,788,905	Management services	55,878,903	910,002	...	56,495,172
...	63,332,100	1	3,072,000	(398,946)	580,483	...	66,585,638	Total—Operating	64,504,093	2,081,545	...	65,912,080
								Capital				
...	23,000	...	...	100,000	...	...	123,000	Executive	118,288	4,712	...	286,465
...	1,156,000	...	...	652,000	...	...	1,808,000	Management services	1,647,403	160,597	...	1,811,041
...	1,179,000	...	...	752,000	...	...	1,931,000	Total—Capital	1,765,691	165,309	...	2,097,506
								Transfer payments				
...	10,000	...	...	...	...	...	10,000	Management services	7,000	3,000	...	7,000
								Program Summary				
...	8,515,100	...	430,000	1,148,780	(174,147)	...	9,919,733	Executive	8,743,478	1,176,255	...	9,703,373
...	56,006,000	1	2,642,000	(795,726)	754,630	...	58,606,905	Management services	57,533,306	1,073,599	...	58,313,213
...	**64,521,100**	**1**	**3,072,000**	**353,054**	**580,483**	**...**	**68,526,638**	**Total Program—Budgetary**	**66,276,784**	**2,249,854**	**...**	**68,016,586**
								Agri-Food Program				
								Operating				
...	223,486,000	...	10,243,377	1,099,097	2,311,620	...	237,140,094	Scientific research and development	230,340,032	6,800,062	...	232,566,808
3,521,258	281,449,000	...	8,985,936	(8,716,839)	2,851,655	(16,790,000)	271,301,010	Inspection and regulation	262,274,292	5,908,758	3,117,960	258,850,074
...	13,521,000	1	141,394	20,319,690	112,006	...	34,094,091	Farm financial programs	27,129,059	6,965,032	...	44,931,745
...	12,297,000	...	1,322,520	10,250,598	249,000	...	24,119,118	Agricultural policy	23,752,175	366,943	...	17,965,406
...	96,761,000	1,830,000	2,968,773	(4,546,777)	711,462	...	97,724,458	Agriculture development	96,434,803	1,289,655	...	94,573,556
...	5,986,000	...	...	...	...	...	5,986,000	International programs	4,726,742	1,259,258	...	6,862,271
...	(16,790,000)	...	...	...	...	16,790,000	...	Revenue credited to the vote	...	...	...	...
3,521,258	616,710,000	1,830,001	23,662,000	18,405,769	6,235,743	...	670,364,771	Total—Operating	644,657,103	22,589,708	3,117,960	655,749,860

								Capital				
	47,715,000	...	...	(4,124,426)	...	...	43,590,574	Scientific research and development	41,413,115	2,177,459	...	38,999,184
...	24,009,000	...	...	1,457,000	...	...	25,466,000	Inspection and regulation	22,991,686	2,474,314	...	25,745,603
...	320,000	...	...	154,000	...	...	474,000	Farm financial programs	375,943	98,057	...	177,694
...	76,000	...	...	493,000	...	...	569,000	Agricultural policy	382,439	186,561	...	624,623
...	12,896,000	100,000	...	(5,783,000)	...	...	7,213,000	Agriculture development	5,893,264	1,319,736	...	13,805,043
...	44,000	...	...	11,000	...	...	55,000	International programs	54,206	794	...	65,334
...	85,060,000	100,000	...	(7,792,426)	...	...	77,367,574	Total—Capital	71,110,653	6,256,921	...	79,417,481
								Transfer payments				
...	1,881,000	...	...	...	...	...	1,881,000	Scientific research and development	1,869,206	11,794	...	3,360,579
...	801,000	...	...	34,141,000	...	...	34,942,000	Inspection and regulation	30,287,163	4,654,837	...	5,728,887
...	651,029,000	1,077,475,000	...	(22,138,407)	(16,621,463)	...	1,689,744,130	Farm financial programs	1,676,444,761	13,299,369	...	1,150,931,972
...	150,000	...	...	...	...	...	150,000	Agricultural policy	150,000	...	...	150,000
21,493,095	119,807,000	45,340,000	...	(25,864,290)	(200,000)	...	160,575,805	Agriculture development	108,762,190	30,320,520	21,493,095	125,904,375
...	60,000	...	...	...	...	...	60,000	International programs	60,000	...	...	60,000
21,493,095	773,728,000	1,122,815,000	...	(13,861,697)	(16,821,463)	...	1,887,352,935	Total—Transfer payments	1,817,573,320	48,286,520	21,493,095	1,286,135,813
								Program Summary				
...	273,082,000	...	10,243,377	(3,025,329)	2,311,620	...	282,611,668	Scientific research and development	273,622,353	8,989,315	...	274,926,571
3,521,258	289,469,000	...	8,985,936	26,881,161	2,851,655	...	331,709,010	Inspection and regulation	315,553,141	13,037,909	3,117,960	290,324,564
...	664,870,000	1,077,475,001	141,394	(1,664,717)	(16,509,457)	...	1,724,312,221	Farm financial programs	1,703,949,763	20,362,458	...	1,196,041,411
...	12,523,000	...	1,322,520	10,743,598	249,000	...	24,838,118	Agricultural policy	24,284,614	553,504	...	18,740,029
21,493,095	229,464,000	47,270,000	2,968,773	(36,194,067)	511,462	...	265,513,263	Agriculture development	211,090,257	32,929,911	21,493,095	234,282,974
...	6,090,000	...	...	11,000	...	...	6,101,000	International programs	4,840,948	1,260,052	...	6,987,605
25,014,353	**1,475,498,000**	**1,124,745,001**	**23,662,000**	**(3,248,354)**	**(10,585,720)**	**...**	**2,635,085,280**	**Total Program—Budgetary**	**2,533,341,076**	**77,133,149**	**24,611,055**	**2,021,303,154**
								Grains and Oilseeds Program[1]				
								Operating				
...	50,634,000	1	...	182,117	1,370,025	...	52,186,143	Canadian Grain Commission	52,055,904	130,239	...	47,372,882
...	243,607,000	(121,114,479)	...	(1,437,517)	(409,225)	...	120,645,779	Domestic policy and programs	114,034,117	6,611,662	...	202,937,544
...	2,155,000	...	...	(2,000)	...	...	2,153,000	International policy and trade	2,126,584	26,416	...	1,963,207
...	3,501,000	...	...	600,000	...	...	4,101,000	Management and administration	4,076,766	24,234	...	4,207,787
...	299,897,000	(121,114,478)	...	(657,400)	960,800	...	179,085,922	Total—Operating	172,293,371	6,792,551	...	256,481,420
								Capital				
...	2,255,000	...	...	105,000	...	...	2,360,000	Canadian Grain Commission	2,357,340	2,660	...	2,248,450
...	111,000	...	...	2,738,200	...	...	2,849,200	Domestic policy and programs	2,656,696	192,504	...	287,025
...	...	...	...	2,000	...	...	2,000	International policy and trade	1,530	470	...	35,803
...	57,000	...	...	...	...	...	57,000	Management and administration	35,572	21,428	...	105,650
...	2,423,000	...	...	2,845,200	...	...	5,268,200	Total—Capital	5,051,138	217,062	...	2,676,928

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	8,000	...	...	...	...	...	8,000	Canadian Grain Commission	6,028	1,972	...	9,238
...	42,980,000	1,481,269,181	...	1,384,340	56,717,662	...	1,582,351,183	Domestic policy and programs	1,525,725,996	56,625,187	...	102,562,919
...	2,864,000	...	...	(9,000)	...	...	2,855,000	International policy and trade	2,651,912	203,088	...	2,559,397
...	45,852,000	1,481,269,181	...	1,375,340	56,717,662	...	1,585,214,183	Total—Transfer payments	1,528,383,936	56,830,247	...	105,131,554
								Program Summary				
...	52,897,000	1	...	287,117	1,370,025	...	54,554,143	Canadian Grain Commission	54,419,272	134,871	...	49,630,570
...	286,698,000	1,360,154,702	...	2,685,023	56,308,437	...	1,705,846,162	Domestic policy and programs	1,642,416,809	63,429,353	...	305,787,488
...	5,019,000	...	...	(9,000)	...	...	5,010,000	International policy and trade	4,780,026	229,974	...	4,558,407
...	3,558,000	...	...	600,000	...	...	4,158,000	Management and administration	4,112,338	45,662	...	4,313,437
...	**348,172,000**	**1,360,154,703**	**...**	**3,563,140**	**57,678,462**	**...**	**1,769,568,305**	**Total Program—Budgetary**	**1,705,728,445**	**63,839,860**	**...**	**364,289,902**(1)
25,014,353	**1,888,191,100**	**2,484,899,705**	**26,734,000**	**667,840**	**47,673,225**	**...**	**4,473,180,223**	**Total Department—Budgetary**	**4,305,346,305**	**143,222,863**	**24,611,055**	**2,453,609,642**(1)
								Canadian Dairy Commission				
...	3,789,000	...	...	...	...	...	3,789,000	Operating	3,306,654	482,346	...	3,641,990
225,997,000	...	...	...	...	...	...	225,997,000	Non-budgetary	50,807,000	...	175,190,000	26,239,500
								Total Program—				
...	**3,789,000**	**...**	**...**	**...**	**...**	**...**	**3,789,000**	**Budgetary**	**3,306,654**	**482,346**	**...**	**3,641,990**
225,997,000	**...**	**...**	**...**	**...**	**...**	**...**	**225,997,000**	**Non-budgetary**	**50,807,000**	**...**	**175,190,000**	**26,239,500**
								Canadian Livestock Feed Board(1)				
								Operating				
...	602,000	...	...	(155,000)	...	...	447,000	Feed freight equalization	443,262	3,738	...	411,446
...	1,284,000	...	...	(507,000)	...	...	777,000	Supply and price stability	774,325	2,675	...	838,014
...	1,886,000	...	...	(662,000)	...	...	1,224,000	Total—Operating	1,217,587	6,413	...	1,249,460

								Capital				
								Feed freight equalization				
...	8,000	...	...	(5,840)	...	...	2,160		1,626	534	...	658
								Supply and price stability				
...	1,000	...	...	...	...	...	1,000		4,493	(3,493)	...	616
...	9,000	...	...	(5,840)	...	...	3,160	Total—Capital	6,119	(2,959)	...	1,274
								Transfer payments				
								Feed freight equalization				
...	18,100,000	...	...	...	...	...	18,100,000		17,522,130	577,870	...	16,794,901
								Non-budgetary				
								Feed freight equalization				
60,000,000	...	...	...	...	(60,000,000)[2]	...	...		...	...	...	...
								Program Summary				
								Feed freight equalization—				
...	18,710,000	...	...	(160,840)	...	...	18,549,160	Budgetary	17,967,018	582,142	...	17,207,005
60,000,000	...	...	...	...	(60,000,000)	...	...	Non-budgetary	...	...	...	...
								Supply and price stability				
...	1,285,000	...	...	(507,000)	...	...	778,000		778,818	(818)	...	838,630
								Total Program—				
...	**19,995,000**	**...**	**...**	**(667,840)**	**...**	**...**	**19,327,160**	**Budgetary**	**18,745,836**	**581,324**	**...**	**18,045,635**[1]
60,000,000	**...**	**...**	**...**	**...**	**(60,000,000)**	**...**	**...**	**Non-budgetary**	**...**	**...**	**...**	**...**
								Farm Credit Corporation				
...	...	100,000,001	...	...	(100,000,000)[3]	...	1	Budgetary	...	1	...	...
22,121,883,819	...	...	...	...	2,728,693,938	...	24,850,577,757	Non-budgetary	158,952,429	...	24,691,625,328	82,279,227
								Total Program—				
...	**...**	**100,000,001**	**...**	**...**	**(100,000,000)**	**...**	**1**	**Budgetary**	**...**	**1**	**...**	**...**
22,121,883,819	**...**	**...**	**...**	**...**	**2,728,693,938**	**...**	**24,850,577,757**	**Non-budgetary**	**158,952,429**	**...**	**24,691,625,328**	**82,279,227**
								Total Ministry—				
25,014,353	**1,911,975,100**	**2,584,899,706**	**26,734,000**	**...**	**(52,326,775)**	**...**	**4,496,296,384**	**Budgetary**	**4,327,398,795**	**144,286,534**	**24,611,055**	**2,475,297,267**
22,407,880,819	**...**	**...**	**...**	**...**	**2,668,693,938**	**...**	**25,076,574,757**	**Non-budgetary**	**209,759,429**	**...**	**24,866,815,328**	**108,518,727**

[1] Canadian Livestock Feed Board was dissolved as of November 25, 1991. Therefore, the previous year's expenditure has been adjusted by $731,576 to reflect the transfer of responsibilities to the Grains and Oilseeds Program for the balance of the year.

[2] Section 17 of the Livestock Feed Assistance Act was repealed on November 25, 1991.

[3] During the year, Farm Credit Corporation amended Section 12 of the Act to increase its capital limit from $1,025,000,000 to $1,125,000,000. An additional statutory adjustment of $2,628,693,938 is to reflect total available for use by the Corpoation which is subject to terms and conditions as approved by the Governor in Council.

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Management and Administration Program				
							Grants				
							Management services				
...	5,000	...	...	...	...	5,000	Grants to recipients of awards to promote the dissemination of information, viability, awareness and challenges of Canadian agriculture	2,000	3,000	...	2,000
...	**5,000**	...	...	...	...	**5,000**	**Total—Grants**	**2,000**	**3,000**	...	**2,000**
							Contributions				
							Management services				
...	5,000	...	...	...	...	5,000	Contribution to Canada Safety Council in support of National Farm Safety Week	5,000	...	...	5,000
...	**5,000**	...	...	...	...	**5,000**	**Total—Contributions**	**5,000**	...	...	**5,000**
...	**10,000**	...	...	...	...	**10,000**	**Total Program—Budgetary**	**7,000**	**3,000**	...	**7,000**
							Agri-Food Program				
							Grants				
							Scientific research and development				
...	999,000	...	...	(7,000)	...	992,000	Agricultural research in universities and other scientific organizations in Canada	990,706	1,294	...	950,174
							Farm financial programs				
...	...	11,130,000	...	(11,130,000)	...	...	Assistance to Canadian farmers and producers of agricultural products	...	...	...	...
							Agricultural policy				
...	150,000	...	...	...	...	150,000	Grants to Canadian Farm Women's Organizations	150,000	...	...	150,000
							Agriculture development				
...	4,400,000	...	...	(1,300,000)	...	3,100,000	Grants under the Canadian Rural Transition Plan	2,854,946	245,054	...	3,757,548
...	379,000	...	...	(177,900)	...	201,100	Grants to the red meat sector in the Atlantic region	201,097	3	...	1,998,364
...	1,250,000	...	...	(958,000)	...	292,000	Grants under the Farm Debt Review Boards	260,371	31,629	...	103,737

...	50,000	...	...	...	...	50,000	Grants to organizations whose activities support soil and water conservation and development	28,300	21,700	...	30,000
600,000	200,000	...	...	...	(200,000)	600,000	(S) Agencies established under the Farm Products Marketing Agencies Act	...	...	600,000	...
...	...	27,500,000	...	(15,440,000)	...	12,060,000	Assistance to Canadian farmers and producers of agricultural products	11,957,740	102,260	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	4,000,000
600,000	6,279,000	27,500,000	...	(17,875,900)	(200,000)	16,303,100		15,302,454	400,646	600,000	9,889,649
600,000	**7,428,000**	**38,630,000**	...	**(29,012,900)**	**(200,000)**	**17,445,100**	**Total—Grants**	**16,443,160**	**401,940**	**600,000**	**10,989,823**
							Contributions				
							Scientific research and development				
...	882,000	...	...	7,000	...	889,000	Contributions in support of organizations associated with agricultural research and development	878,500	10,500	...	2,410,405
							Inspection and regulation				
...	525,000	...	...	15,604,000	...	16,129,000	Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act and Regulations	15,534,403	594,597	...	5,158,025
...	140,000	...	...	...	...	140,000	Contributions to the provinces in accordance with the Rabies Indemnification Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection	108,845	31,155	...	132,854
...	10,000	...	...	...	...	10,000	Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	8,000	2,000	...	...
...	10,000	...	...	...	...	10,000	Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	...	10,000	...	...
...	116,000	...	...	437,000	...	553,000	Contributions in support of organizations promoting the objectives associated with plant and animal health	488,124	64,876	...	175,344
...	...	...	...	18,100,000	...	18,100,000	Compensation as set forth in the Plant Quarantine Regulations to plant growers for potatoes	14,147,791	3,952,209	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	262,664
...	801,000	...	...	34,141,000	...	34,942,000		30,287,163	4,654,837	...	5,728,887
							Farm financial programs				
...	...	...	...	7,580,000	...	7,580,000	Assistance to Canadian farmers and producers of agricultural products	7,007,460	572,540	...	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	285,833,000	...	...	(29,745,000)	...	256,088,000	Payments for the benefit of producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Farm Income Protection Act (formerly the Agricultural Stabilization Act)	256,075,904	12,096	...	265,684,583
...	18,800,000	...	...	(3,191,507)	...	15,608,493	Contribution in respect of the commodity-based loans program	15,605,451	3,042	...	12,742,881
...	30,700,000	...	...	11,495,000	...	42,195,000	Contribution in respect of the farm debt review process	41,632,561	562,439	...	45,242,023
...	92,000,000	(92,000,000)	...	...	...	...	(S) Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Farm Income Protection Act (formerly the Agricultural Stabilization Act)	...	...	...	79,335,147
...	8,196,000	...	...	(567,900)	...	7,628,100	Contributions to provinces for a special income assistance program to make payments for the benefit of agricultural producers	7,590,826	37,274	...	...
...	207,000,000	(207,000,000)	...	...	...	...	(S) Contributions to the provinces under the Farm Income Protection Act (formerly the Crop Insurance Act)	...	...	...	219,822,581
...	1,500,000	...	...	...	(626,145)	873,855	(S) Loan guarantees under the Advance Payments for Crops Act	873,855	...	...	589,372
...	4,000,000	1,000,000	...	...	(457,130)	4,542,870	(S) Loan guarantees under the Farm Improvement and Marketing Cooperatives Loans Act	4,542,870	...	...	5,963,308
...	3,000,000	9,000,000	...	(9,000,000)	...	3,000,000	Cash flow enhancement program	844,708	2,155,292	...	4,939,927
...	...	15,500,000	...	(3,775,000)	...	11,725,000	Contributions in respect of the Net Income Stabilization Account	5,256,759	6,468,241	...	...
...	...	145,000,000	...	22,075,750	...	167,075,750	Contributions in respect of the Gross Revenue Insurance Program	165,583,236	1,492,514	...	1,561,696
...	...	...	...	4,260,000	...	4,260,000	Contributions under the Cash Flow Enhancement Program for 1991 Crops	2,264,069	1,995,931	...	...
...	...	10,145,000	...	(10,139,750)	...	5,250	Payments to provinces for expenses incurred in the start-up of the revenue protection component o the Gross Revenue Insurance Program	5,250	...	...	...
...	...	366,000,000	...	...	(7,857,655)	358,142,345	(S) Payments in connection with the Farm Income Income Protection Act—Crop Insurance Program	358,142,345	...	...	...

...	...	145,000,000	...	...	(16,385,398)	128,614,602	(S) Payments in connection with the Farm Income Protection Act—Revenue Insurance Program	128,614,602	...	...	...
...	...	654,000,000	...	...	8,794,491	662,794,491	(S) Payments in connection with the Farm Income Protection Act—Gross Revenue Insurance Program	662,794,491	...	...	...
...	...	19,700,000	...	...	(89,626)	19,610,374	(S) Payments in Co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act	19,610,374	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	515,050,454
...	651,029,000	1,066,345,000	...	(11,008,407)	(16,621,463)	1,689,744,130		1,676,444,761	13,299,369	...	1,150,931,972
							Agriculture development				
...	325,000	...	...	...	...	325,000	Contributions under the southwestern Ontario soil and water quality enhancement program	325,000	...	...	250,000
...	11,486,000	...	...	(605,500)	...	10,880,500	Contributions under the Canadian Agri-Food Development Initiative	10,500,506	379,994	...	10,516,500
...	45,447,000	...	...	(15,920,190)	...	29,526,810	Initiatives under the authority of the Economic and Regional Development Agreements	25,099,170	4,427,640	...	54,769,081
...	7,412,000	...	...	446,000	...	7,858,000	Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies	7,856,776	1,224	...	7,143,529
...	2,000,000	...	...	1,009,000	...	3,009,000	Contributions under the Canadian Rural Transition Plan	3,071,594	(62,594)	...	2,050,500
...	4,678,000	...	...	645,200	...	5,323,200	Contributions under the Atlantic Livestock Feed Development Initiative	4,950,936	372,264	...	8,886,900
...	776,000	...	...	(146,100)	...	629,900	Contributions under the Tobacco Transition Adjustment Initiatives to assist in the orderly rationalization and diversification of the tobacco producing industry	75,867	554,033	...	7,056,900
...	2,679,000	...	...	(1,729,800)	...	949,200	Contributions under the Alternate Enterprise Initiatives for the development of new crops and production technologies, marketing and processing opportunities which would benefit the tobacco growing regions	121,990	827,210	...	254,400
...	28,410,000	...	...	957,600	...	29,367,600	Contributions under the national soil conservation program	18,560,754	10,806,846	...	14,720,954
...	5,110,000	...	...	3,283,000	...	8,393,000	Contributions to provide for the orderly reduction and maintenance of a rationalized grape and wine industry through a federal-provincial adjustment program	5,659,190	2,733,810	...	7,461,800
...	1,705,000	...	...	(1,700,000)	...	5,000	Contributions to livestock producers in the drought affected areas of Quebec	85,799	(80,799)	...	1,718,862
...	3,500,000	...	...	1,118,000	...	4,618,000	Canada-Manitoba Partnership Agreement on municipal water infrastructure for rural economic diversification	977,913	3,640,087	...	...
20,893,095	...	...	...	...	...	20,893,095	Small Farm Development Program	...	...	20,893,095	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	7,640,000	...	52,000	...	7,692,000	Assistance to promote improved use and management of land, soil and related water resources	7,630,065	61,935	...	...
...	...	10,200,000	...	(1,020,050)	...	9,179,950	Assistance towards the long term adjustment in the horticulture industry	3,279,590	5,900,360	...	...
...	...	...	...	477,300	...	477,300	Contribution under the Special Atlantic Livestock Initiative	390,402	86,898	...	835,300
...	...	...	...	379,050	...	379,050	Contribution under the Agri-Food Improvement Assistance	379,038	12	...	...
...	...	...	...	4,724,100	...	4,724,100	Contribution under the Farm Management Initiative	4,454,098	270,002	...	...
...	...	...	...	42,000	...	42,000	Contribution for Development Assistance under the Farm Support and Adjustment Measures II	41,048	952	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	350,000
20,893,095	113,528,000	17,840,000	...	(7,988,390)	...	144,272,705		93,459,736	29,919,874	20,893,095	116,014,726
							International programs				
...	60,000	...	...	...	...	60,000	Contribution to the World Food Day Association of Canada	60,000	...	...	60,000
20,893,095	**766,300,000**	**1,084,185,000**	**...**	**15,151,203**	**(16,621,463)**	**1,869,907,835**	**Total—Contributions**	**1,801,130,160**	**47,884,580**	**20,893,095**	**1,275,145,990**
							Program Summary by Activity				
...	1,881,000	...	...	...	...	1,881,000	Scientific research and development	1,869,206	11,794	...	3,360,579
...	801,000	...	...	34,141,000	...	34,942,000	Inspection and regulation	30,287,163	4,654,837	...	5,728,887
...	651,029,000	1,077,475,000	...	(22,138,407)	(16,621,463)	1,689,744,130	Farm financial programs	1,676,444,761	13,299,369	...	1,150,931,972
...	150,000	...	...	...	...	150,000	Agricultural policy	150,000	...	...	150,000
21,493,095	119,807,000	45,340,000	...	(25,864,290)	(200,000)	160,575,805	Agriculture development	108,762,190	30,320,520	21,493,095	125,904,375
...	60,000	...	...	...	...	60,000	International programs	60,000	...	...	60,000
21,493,095	**773,728,000**	**1,122,815,000**	**...**	**(13,861,697)**	**(16,821,463)**	**1,887,352,935**	**Total Program**	**1,817,573,320**	**48,286,520**	**21,493,095**	**1,286,135,813**
							Grains and Oilseeds Program				
							Grants				
							Canadian Grain Commission				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,993
							Domestic policy and programs				
...	300,000	...	...	(80,000)	...	220,000	Assistance to producers with respect to crop losses due to drought conditions in 1988	13,630	206,370	...	1,664,385

...	...	...	...	80,000	...	80,000	Grants to grain, oilseed, special crop, and honey producers under the Special Canadian Grains Program, 1987 Crop	28,583	51,417	...	...
...	...	356,200,000	...	(39,459,004)	...	316,740,996	Assistance to Canadian farmers and producers of agricultural products	315,036,956	1,704,040	...	...
...	300,000	356,200,000	...	(39,459,004)	...	317,040,996		315,079,169	1,961,827	...	1,664,385
							International policy and trade				
...	400,000	...	...	...	...	400,000	Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	400,000	...	...	400,000
...	**700,000**	**356,200,000**	**...**	**(39,459,004)**	**...**	**317,440,996**	**Total—Grants**	**315,479,169**	**1,961,827**	**...**	**2,067,378**
							Contributions				
							Canadian Grain Commission				
...	8,000	...	...	...	...	8,000	Membership fee in the International Association for Cereal Chemistry	6,028	1,972	...	6,245
							Domestic policy and programs				
...	4,500,000	...	...	...	...	4,500,000	Assistance to producers in Quebec with respect to crop losses due to drought conditions in 1988	3,196,153	1,303,847	...	14,122,728
...	2,000,000	...	...	...	...	2,000,000	Contribution to the POS pilot plant Corporation	2,000,000	...	...	2,000,000
...	180,000	...	...	9,000	...	189,000	Contribution to the Canada Grains Council	189,000	...	...	180,000
...	1,000,000	34,000,000	...	...	972,532	35,972,532	(S) Payments in connection with the Prairie Grain Advance Payments Act	35,972,532	...	...	...
...	35,000,000	...	...	...	...	35,000,000	Cash flow enhancement program	31,531,246	3,468,754	...	51,977,824
...	...	193,600,000	...	48,459,004	...	242,059,004	Contributions in respect of the Net Income Stabilization Account	193,599,999	48,459,005	...	...
...	...	43,900,000	...	(9,000,000)	...	34,900,000	Contributions under the Cash Flow Enhancement Program for 1991 Crops	34,622,924	277,076	...	...
...	...	86,000,000	...	...	55,745,130	141,745,130	(S) Payments in connection with the Farm Income Protection Act—Net Income Stabilization Account	141,745,130	...	...	...
...	...	767,569,181	...	1,375,340	...	768,944,521	Reimbursement of the 1990-91 wheat, amber durum wheat and barley pools account deficits	767,789,843(1)	1,154,678	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	32,617,982
...	42,680,000	1,125,069,181	...	40,843,344	56,717,662	1,265,310,187		1,210,646,827	54,663,360	...	100,898,534
							International policy and trade				
...	2,117,000	...	...	(46,906)	...	2,070,094	Canadian International Grains Institute	1,867,007	203,087	...	1,774,517
...	347,000	...	...	37,906	...	384,906	Fees for membership in the International Wheat Council	384,905	1	...	384,634
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	246
...	2,464,000	...	...	(9,000)	...	2,455,000		2,251,912	203,088	...	2,159,397
...	**45,152,000**	**1,125,069,181**	**...**	**40,834,344**	**56,717,662**	**1,267,773,187**	**Total—Contributions**	**1,212,904,767**	**54,868,420**	**...**	**103,064,176**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	8,000	...	...	...	...	8,000	Canadian Grain Commission	6,028	1,972	...	9,238
...	42,980,000	1,481,269,181	...	1,384,340	56,717,662	1,582,351,183	Domestic policy and programs	1,525,725,996	56,625,187	...	102,562,919
...	2,864,000	...	...	(9,000)	...	2,855,000	International policy and trade	2,651,912	203,088	...	2,559,397
...	**45,852,000**	**1,481,269,181**	**...**	**1,375,340**	**56,717,662**	**1,585,214,183**	**Total Program**	**1,528,383,936**[1]	**56,830,247**	**...**	**105,131,554**
21,493,095	**819,590,000**	**2,604,084,181**	**...**	**(12,486,357)**	**39,896,199**	**3,472,577,118**	**Total Department**	**3,345,964,256**[1]	**105,119,767**	**21,493,095**	**1,391,274,367**
							Canadian Livestock Feed Board				
							Contributions				
							Feed freight equalization				
...	18,100,000	...	...	...	...	18,100,000	Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	17,522,130	577,870	...	16,653,808
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	141,093
...	**18,100,000**	**...**	**...**	**...**	**...**	**18,100,000**	**Total Program**	**17,522,130**	**577,870**	**...**	**16,794,901**
21,493,095	**837,690,000**	**2,604,084,181**	**...**	**(12,486,357)**	**39,896,199**	**3,490,677,118**	**Total Ministry**	**3,363,486,386**[1]	**105,697,637**	**21,493,095**	**1,408,069,268**

(S) Statutory transfer payment.

[1] An amount of $767,789,843 was charged to Standard Object 12.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Agri-Food Program			
Budgetary (respendable revenues)			
Inspection and regulation			
Race track supervision			
Pari-mutuel supervision	16,790,000	15,167,450	15,809,842
Total Program—Budgetary	**16,790,000**	**15,167,450**	**15,809,842**
Total Department—Budgetary	**16,790,000**	**15,167,450**	**15,809,842**
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission			
Loan repayments.	...	233,646,000	204,396,500
Total Program—Non-budgetary	...	**233,646,000**	**204,396,500**(1)
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation			
Loan repayments. —Section 13	...	455,133,981	1,062,070,645
—Section 8	...	1,413,590	1,200,128
Total Program—Non-budgetary	...	**456,547,571**	**1,063,270,773**(1)
Total Ministry—			
Budgetary	**16,790,000**	**15,167,450**	**15,809,842**
Non-budgetary	...	**690,193,571**	**1,267,667,273**(1)

(1) Amends reporting in previous year's Public Accounts.

Revenue

	Current year	Previous year
	$	$
Department		
Management and Administration Program		
Tax Revenue—		
Goods and services tax	1,021	395
Total Tax Revenue	**1,021**	**395**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Canadian Dairy Commission	8,410,019	8,314,881
Farm Credit Corporation	215,448,169	229,839,369
	223,858,188	238,154,250
Refunds of previous years' expenditure—		
Adjustments of prior year's Payables at Year End	102,499	117,972
Other	28,249	38,015
	130,748	155,987
Privileges, licences and permits	14,312	17,063
Services and service fees		
Canadian Dairy Commission—		
Miscellaneous	4,355	1,038
Other non-tax revenue	603	1,878
Total Non-Tax Revenue	**224,008,206**	**238,330,216**
Total Program	**224,009,227**	**238,330,611**
Agri-Food Program		
Tax Revenue—		
Goods and services tax	2,182,575	40,450
Total Tax Revenue	**2,182,575**	**40,450**

Revenue—*Continued*

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Agricultural service centres	937,352	1,021,456
Agricultural Commodities Stabilization Accounts	6,181,820	34,809,512
Construction of multi-purpose exhibition buildings	1,477,979	1,524,251
Other accounts—		
Interest on sale of irrigated land—Other	7,189	7,192
Crop Reinsurance Fund	1,055,017	...
	9,659,357	37,362,411
Refunds of previous years' expenditure—		
Adjustments of prior year's Payables at Year End	2,268,659	1,968,174
Other	2,791,810	2,820,645
	5,060,469	4,788,819
Privileges, licences and permits—		
Rentals	2,388,035	2,325,589
Licences	562,698	630,915
Permits	188,758	148,155
Miscellaneous	435,732	267,782
	3,575,223	3,372,441
Services and service fees—		
Community pastures	8,197,742	7,870,416
Livestock grading	2,701,145	2,622,458
Record of performance services	...	54,084
Inspection services	5,078,111	7,897,389
Seed potatoe certification	220,148	...
Testing services	...	131,757
Recovery of overtime	3,459,249	...
Registration	317,888	835,181
Miscellaneous	1,848,387	1,617,560
	21,822,670	21,028,845
Proceeds from sales—		
Animals and animal products	2,866,437	4,584,013
Plants and plant products	117,970	102,379
Miscellaneous	14,581,345	28,092,967
	17,565,752	32,779,359
Other non-tax revenue—		
Recovery of payments from provinces and municipalities	216,021	2,409,366
Miscellaneous	220,437	316,404
	436,458	2,725,770
Total Non-Tax Revenue	**58,119,929**	**102,057,645**
Total Program	**60,302,504**	**102,098,095**
Grains and Oilseeds Program(2)		
Tax Revenue—		
Goods and services tax	3,606,693	381,780
Total Tax Revenue	**3,606,693**	**381,780**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Western Grain Stabilization Account	78,934,197	121,358,762
Refunds of previous years' expenditure—		
Adjustments of prior year's Payables at Year End	48,089	152,817
Other	11,094,500	4,930,901
	11,142,589	5,083,718(3)
Privileges, licences and permits	239,710	234,975
Services and service fees—		
Grain fees	56,957,264	43,165,218
Miscellaneous	326,182	320,611
	57,283,446	43,485,829
Proceeds from sales—		
Plant products and government publications	76,712	62,980
Other non-tax revenue—		
Net Stabilization account	4,692,229	...
Miscellaneous	208,866	39,722
Recovery of payments from provinces and municipalities	31,593,891	12,500,000
	36,494,986	12,539,722(3)
Total Non-Tax Revenue	**184,171,640**	**182,765,986**
Total Program	**187,778,333**	**183,147,766(2)**
Total Department	**472,090,064**	**523,576,472(2)**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Canadian Dairy Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	95
Adjustments of prior year's Payables at Year End	6,234	530
Total Program	**6,234**	**625**
Canadian Livestock Feed Board[2]		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of feed freight assistance	4,386	26,252
Repayment of loan by inland elevator operators	22,735	28,929
Sundries	346	438
	27,467	55,619
Proceeds from sales	...	36
Total Program	**27,467**	**55,655**[2]
Ministry Summary		
Tax Revenue—		
Goods and services tax	5,790,289	422,625
Total Tax Revenue	5,790,289	422,625
Non-Tax Revenue—		
Return on investments	312,451,742	396,875,423
Refunds of previous years' expenditure	16,367,507	10,084,768[3]
Privileges, licences and permits	3,829,245	3,624,479
Services and service fees	79,110,471	64,515,712
Proceeds from sales	17,642,464	32,842,375
Other non-tax revenue	36,932,047	15,267,370[3]
Total Non-Tax Revenue	466,333,476	523,210,127
Total Ministry	**472,123,765**	**523,632,752**

[1] Interest unless otherwise indicated.

[2] Canadian Livestock Feed Board was dissolved as of November 25, 1991. Therefore, the previous year's revenue has been adjusted by $14,689 to reflect the transfer of responsibilities to the Grains and Oilseeds Program for the balance of the year.

[3] Amends reporting in previous year's Public Accounts.

SECTION 3

1991-92
PUBLIC ACCOUNTS

Atlantic Canada Opportunities Agency

Department
Enterprise Cape Breton Corporation

CONTENTS

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Program objectives and activity descriptions	3.2
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Programs by activity	3.4
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Department

Objective

To develop and implement programs contributing to the long-term economic development of Atlantic Canada and to plan and coordinate federal activities contributing to the economic growth of the Atlantic Region.

Activity Description

Action

To stimulate entrepreneurship and to assist in the establishment of new businesses and the modernization or expansion of existing Atlantic Canadian businesses with emphasis on small and medium sized enterprises which create productive employment and result in greater earned income in the Atlantic Region.

Cooperation

To improve the environment for economic growth in Atlantic Canada through cooperation with all levels of government, the private sector and institutions.

Special Programs

Initiatives in Atlantic Canada designed to provide economic development opportunities or assistance in specific sectors of the economy or to designated areas to alleviate hardship as a result of an economic downturn in the sector or area or to take advantage of special economic circumstances.

Corporate Strategy

To develop policies and strategies that will improve the Atlantic economy; conduct or support studies and research carried out by the private sector and institutions to improve the climate for Atlantic entrepreneurs; to consult with and provide assistance to those parties with an interest in the Atlantic economy; to plan and coordinate federal economic development programs and to act as an advocate for the interests of Atlantic Canada at the regional, national and international level.

Corporate Services

To provide advisory and support services including administrative, financial, personnel and management services, data processing, planning, library and security services.

Executive Management

Departmental headquarters executive direction as well as five Regional Offices' executives and their immediate support staff.

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Activity Description

Enterprise Cape Breton Corporation

Payments to be applied to the activities of the Enterprise Cape Breton Corporation for the provision of assistance to industries to establish, locate or expand on Cape Breton Island; for the undertaking of studies and development of promotional programs; for assistance to student employment and training; and for the provision of assistance to municipalities and other organizations for services that will facilitate economic expansion on the Island.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	43,002,000	...	...	43,002,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $343,900 from Atlantic Canada Opportunities Agency Vote 5				
...	...	...	343,900	343,900		Transfer from Vote 5				
...	43,002,000	1	343,900	43,345,901		Total—Vote 1	40,668,134	2,677,767	...	37,448,655
...	287,994,000	...	...	287,994,000	5	Grants and contributions				
...	...	1	...	1	5c	Grants listed in the Estimates				
...	...	...	(343,900)	(343,900)		Transfer to Vote 1				
...	287,994,000	1	(343,900)	287,650,101		Total—Vote 5	214,161,401	73,488,700	...	220,629,767
...	3,500,000	...	(1,435,901)	2,064,099	(S)	Liabilities in Atlantic Canada under the Small Businesses Loans Act	2,064,099	...	...	2,349,355
...	10,000,000	13,000,000	(19)	22,999,981	(S)	Liabilities for loan or credit insurance pursuant to the Government Organization Act, Atlantic Canada, 1987	22,999,981	...	...	5,875,407
...	2,952,000	...	282,000	3,234,000	(S)	Contributions to employee benefit plans	3,234,000	...	...	2,739,000
...	...	...	9,001	9,001	(S)	Refunds of amounts credited to revenue in previous years	9,001	...	...	...
...	347,448,000	13,000,002	(1,144,919)	359,303,083		Total budgetary	283,136,616	76,166,467	...	269,042,184
...	10,000,000	...	...	10,000,000	L10	Loans for promoting Canadian industry and trade in the Cape Breton area. (Gross)	...	10,000,000	...	...
						Total Department—				
...	**347,448,000**	**13,000,002**	**(1,144,919)**	**359,303,083**		**Budgetary**	**283,136,616**	**76,166,467**	**...**	**269,042,184**
...	**10,000,000**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**10,000,000**	**...**	**...**
						Enterprise Cape Breton Corporation				
...	10,600,000	...	...	10,600,000	15	Payments to the Enterprise Cape Breton Corporation	10,400,000	200,000	...	10,560,000
...	**10,600,000**	**...**	**...**	**10,600,000**		**Total Program—Budgetary**	**10,400,000**	**200,000**	**...**	**10,560,000**
						Total Ministry—				
...	**358,048,000**	**13,000,002**	**(1,144,919)**	**369,903,083**		**Budgetary**	**293,536,616**	**76,366,467**	**...**	**279,602,184**
...	**10,000,000**	**...**	**...**	**10,000,000**		**Non-budgetary**	**...**	**10,000,000**	**...**	**...**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	16,971,000	...	...	(444,100)	115,001	...	16,641,901	Action	14,506,590	2,135,311	...	13,986,930
...	4,674,000	1	...	1,536,800	29,000	...	6,239,801	Cooperation	4,790,241	1,449,560	...	3,258,016
...	2,800,000	...	...	(89,800)	18,000	...	2,728,200	Special programs	2,296,714	431,486	...	709,985
...	4,435,000	...	...	(142,200)	28,000	...	4,320,800	Corporate strategy	3,128,421	1,192,379	...	3,322,529
...	10,069,000	...	...	(320,800)	63,000	...	9,811,200	Corporate services	11,900,358	(2,089,158)	...	10,607,686
...	6,113,000	...	...	(196,000)	38,000	...	5,955,000	Executive management	5,935,350	19,650	...	6,591,985
...	45,062,000	1	...	343,900	291,001	...	45,696,902	Total—Operating	42,557,674	3,139,228	...	38,477,131
								Capital				
...	...	...	...	...	...	...	...	Special programs	145,115	(145,115)	...	...
...	892,000	...	...	...	...	...	892,000	Corporate services	1,208,346	(316,346)	...	1,710,524
...	892,000	...	...	...	...	...	892,000	Total—Capital	1,353,461	(461,461)	...	1,710,524
								Transfer payments				
...	196,383,000	13,000,000	...	(13,300,000)	(1,435,920)	...	194,647,080	Action	171,788,867	22,858,213	...	179,119,455
...	105,111,000	1	...	(343,900)	...	...	104,767,101	Cooperation	50,553,418	54,213,683	...	49,295,944
...	...	...	...	13,300,000	...	...	13,300,000	Special programs	16,883,196	(3,583,196)	...	439,130
...	301,494,000	13,000,001	...	(343,900)	(1,435,920)	...	312,714,181	Total—Transfer payments	239,225,481	73,488,700	...	228,854,529
								Non-budgetary				
...	10,000,000	...	...	...	...	...	10,000,000	Action	...	10,000,000	...	...
								Departmental Summary				
								Action—				
...	213,354,000	13,000,000	...	(13,744,100)	(1,320,919)	...	211,288,981	Budgetary	186,295,457	24,993,524	...	193,106,385
...	10,000,000	...	...	...	...	...	10,000,000	Non-budgetary	...	10,000,000	...	...
...	109,785,000	2	...	1,192,900	29,000	...	111,006,902	Cooperation	55,343,659	55,663,243	...	52,553,960
...	2,800,000	...	...	13,210,200	18,000	...	16,028,200	Special programs	19,325,025	(3,296,825)	...	1,149,115
...	4,435,000	...	...	(142,200)	28,000	...	4,320,800	Corporate strategy	3,128,421	1,192,379	...	3,322,529
...	10,961,000	...	...	(320,800)	63,000	...	10,703,200	Corporate services	13,108,704	(2,405,504)	...	12,318,210
...	6,113,000	...	...	(196,000)	38,000	...	5,955,000	Executive management	5,935,350	19,650	...	6,591,985
								Total Department—				
...	**347,448,000**	**13,000,002**	**...**	**...**	**(1,144,919)**	**...**	**359,303,083**	**Budgetary**	**283,136,616**	**76,166,467**	**...**	**269,042,184**
...	**10,000,000**	**...**	**...**	**...**	**...**	**...**	**10,000,000**	**Non-budgetary**	**...**	**10,000,000**	**...**	**...**

								Enterprise Cape Breton Corporation				
...	10,600,000	...	...	...	...	...	10,600,000	Operating	10,400,000	200,000	...	10,560,000
...	**10,600,000**	...	...	...	...	...	**10,600,000**	**Total Program—Budgetary**	**10,400,000**	**200,000**	...	**10,560,000**
								Total Ministry—				
...	**358,048,000**	**13,000,002**	...	...	**(1,144,919)**	...	**369,903,083**	**Budgetary**	**293,536,616**	**76,366,467**	...	**279,602,184**
...	**10,000,000**	...	...	...	...	...	**10,000,000**	**Non-budgetary**	...	**10,000,000**	...	...

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
...	8,288,367	...	...	...	...	8,288,367	Grants to non-profit organizations to promote economic cooperation and development	6,973,832	1,314,535	...	7,375,232
...	1,711,633	...	...	...	...	1,711,633	Grant to Pictou County Economic Development Fund to promote economic development	1,711,633	...	...	2,200,000
...	...	...	...	...	...	...	Grants under the Fisheries Alternatives Program	360,750	(360,750)	...	104,630
...	**10,000,000**	**...**	**...**	**...**	**...**	**10,000,000**	**Total—Grants**	**9,046,215**	**953,785**	**...**	**9,679,862**
							Contributions				
...	277,994,000	1	...	(343,900)	...	277,650,101	Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities	205,115,186	72,534,915	...	210,949,905
...	3,500,000	...	...	...	(1,435,901)	2,064,099	(S) Liabilities in Atlantic Canada under the Small Businesses Loans Act	2,064,099	...	...	2,349,355
...	10,000,000	13,000,000	...	...	(19)	22,999,981	(S) Liabilities for loan or credit insurance pursuant to the Government Organization Act, Atlantic Canada, 1987	22,999,981	...	...	5,875,407
...	**291,494,000**	**13,000,001**	**...**	**(343,900)**	**(1,435,920)**	**302,714,181**	**Total—Contributions**	**230,179,266**	**72,534,915**	**...**	**219,174,667**
...	**301,494,000**	**13,000,001**	**...**	**(343,900)**	**(1,435,920)**	**312,714,181**	**Total Department**	**239,225,481**	**73,488,700**	**...**	**228,854,529**
...	**301,494,000**	**13,000,001**	**...**	**(343,900)**	**(1,435,920)**	**312,714,181**	**Total Ministry**	**239,225,481**	**73,488,700**	**...**	**228,854,529**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	16,637	2,172
Total Tax Revenue	**16,637**	**2,172**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Special areas and highways agreement	6,726,614	7,497,609
Comprehensive development plan agreement	793,066	820,033
Loans to enterprises in Newfoundland and Labrador	147,509	447,626
Loans to assist industry in Cape Breton	21,973	...
	7,689,162	8,765,268
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,308,937	900,598
Contribution recoveries	1,739,264	1,072,854
Adjustments of Prior Year's Payables at Year End	1,098,832	1,678,493
	4,147,033	3,651,945
Proceeds from sales—		
Sale of a subsidiary company of Enterprise Cape Breton Corporation	4,300,000	1,046,987
Services and service fees	1,264,715	1,642,942
Other non-tax revenue	240,467	23,513
Total Non-Tax Revenue	**17,641,377**	**15,130,655**
Total Department	**17,658,014**	**15,132,827**

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	16,637	2,172
Total Tax Revenue	16,637	2,172
Non-Tax Revenue—		
Return on investments	7,689,162	8,765,268
Refunds of previous years' expenditure	4,147,033	3,651,945
Proceeds from sales	4,300,000	1,046,987
Services and service fees	1,264,715	1,642,942
Other non-tax revenue	240,467	23,513
Total Non-Tax Revenue	17,641,377	15,130,655
Total Ministry	**17,658,014**	**15,132,827**

(1) Interest unless otherwise indicated.

SECTION 4

1991-92

PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology

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Program objectives and activity descriptions	4.2
Ministry summary	4.5
Programs by activity	4.9
Transfer payments	4.14
Details of amounts credited to the vote	4.19
Revenue	4.19

Department

Objective

To ensure that Canadians have high quality telephone, television, radio and communications services, and have access to a wide selection of high quality Canadian cultural products and information systems.

Activity Description

Telecommunications and Technology
Formulating policies for regulation of telecommunications services and facilities; increasing the scientific and technical expertise of government, industry and the scientific community in the fields of telecommunications and informatics; promoting the development and exploitation of advanced technologies in the fields of telecommunications and informatics by Canadian industry, for both the domestic and international markets. Providing telecommunications services and facilities that satisfy the requirements of federal departments and agencies at the lowest possible cost through a revolving fund.

Spectrum Management and Regional Operations
Ensuring the accommodation of as many users of the radio spectrum as possible with a minimum of interference through international agreements and regulations which protect Canada's rights and interests regarding use of the spectrum, and through planning, authorising and controlling spectrum use by Canadian broadcasters, operators and radio licence holders.

Cultural Affairs and Broadcasting
Creating an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop, and Canadian audiences have increased access to cultural products and services, in particular to Canadian cultural products and services, by formulating policies and designing programs in the fields of broadcasting and cable, film, video, sound recording, publishing, copyright, cultural heritage and the performing, literary and visual arts; advising the Minister on policies and programs within the cultural portfolio; and administering programs and regulations assigned to the Department which provide support to artists, cultural organizations and activities, and cultural industries.

Corporate Policy and Management
Providing strategic focus and direction for departmental activities and programs; managing the departmental relationship with other governments, both domestic and international; reviewing the effectiveness of existing policies and programs; making the public aware of departmental policies and programs; ensuring that departmental resources are well-managed; and providing a range of centralized and specialized services relating to the Department's activities.

Canada Council

Objective

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film industry in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behavior by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objective

To regulate, supervise and encourage the Canadian broadcasting system with a view to implementing the national broadcasting policy; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and ensure compliance with statutes, conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the Railway Act and other statutes, and in so doing, to analyse and evaluate related data and take into account changes of sociological, political and scientific significance in the telecommunications environment.

Administration

Executive management, departmental administration and the provision of legal advice and other legal services to the Commission.

National Archives of Canada

Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and facilitating access to private and public records of national significance, and serving as the permanent repository of records of federal Government institutions and ministerial records;
- by facilitating the management of records of federal Government institutions and ministerial records; and
- by encouraging archival activities and the archival community.

Activity Description

Holdings Development and Management

Consists of the acquisition, control, and conservation of federal Government records considered to be of long-term historical value and records from the private sector which document the development of Canada and are of enduring national value.

Management of Government Information

Consists of the sub-activities related to the control of records destruction in federal institutions and ministerial records, assistance to these institutions in the management of recorded information, and the operation of federal records centres.

Services, Awareness and Assistance

Consists of the provision of reference services to users of the National Archives' holdings, assistance to the archival and records management communities, and the promotion of an awareness of the Archives, its services and holdings.

Administration

Supports the effective management and administration of the Department's materiel, financial, human and information resources. This includes providing support to the National Library in the management of human, financial, materiel, and accommodation resources, as well as providing the audit and program evaluation services.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board Operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to National Film Board productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by Government departments, through the Board's national film library network and agreements signed with public institutions.

- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills for filmmakers and technicians outside the Board either through training periods or support to film training programs or organizations.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Activity Description

National Library

The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of acquisitions and bibliographic services.
- Library services includes those functions related to the direct provision of information, reference, referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by Public Services and Information Technology Services.
- Policy Planning and Liaison includes functions related to the central management, planning and policy development for the Library, the coordination of federal Government library services and the preparation of publications and exhibits related to the Library's mandate. These functions are the responsibility of the staff of the Offices of the National Librarian, the Associate National Librarian and External Relations.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	156,381,000	...	...	156,381,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $1,408,999 from Communications Vote 5				
...	...	...	1,408,999	1,408,999		Transfer from Vote 5				
...	156,381,000	1	1,408,999	157,790,000		Total—Vote 1	157,434,500	355,500	...	156,556,297
...	...	1	...	1	2c	Government Telecommunications Agency Revolving Fund	...	1	...	...
...	25,280,000	...	...	25,280,000	5	Capital expenditures				
...	...	...	(1,408,999)	(1,408,999)		Transfer to: Vote 1				
...	...	...	(1,413,999)	(1,413,999)		Vote 15				
...	25,280,000	...	(2,822,998)	22,457,002		Total—Vote 5	20,057,191	2,399,811	...	20,562,335
...	95,345,900	...	...	95,345,900	10	Grants and contributions				
...	...	20,204,000	...	20,204,000	10b	Contributions				
...	...	1	...	1	10c	Grants listed in the Estimates				
...	...	...	(1,086,000)	(1,086,000)		Transfer to Vote 15				
...	95,345,900	20,204,001	(1,086,000)	114,463,901		Total—Vote 10	114,459,554	4,347	...	106,828,949
...	55,000,000	...	...	55,000,000	15	Payments to the Canada Post Corporation				
...	...	5,500,000	...	5,500,000	15b	Payments to the Canada Post Corporation				
...	...	...	...	...	15c	Transfer of $1,413,999 from Communications Vote 5 and $1,086,000 from Communications Vote 10				
...	...	1	...	1						
...	...	...	1,413,999	1,413,999		Transfer from: Vote 5				
...	...	...	1,086,000	1,086,000		Vote 10				
...	55,000,000	5,500,001	2,499,999	63,000,000		Total—Vote 15	63,000,000	...	...	55,093,000
...	51,100	...	4,258	55,358	(S)	Minister of Communications—Salary and motor car allowance	55,358	...	...	49,825
...	16,652,000	...	1,590,450	18,242,450	(S)	Contributions to employee benefit plans	18,242,450	...	...	16,645,000
32,095,207	3,356,000	...	(3,356,000)	32,095,207	(S)	Government Telecommunications Agency Revolving Fund				
...	...	...	34,000,000	34,000,000		Increase in authority pursuant to Vote 2c, Appropriation Act No.4, 1991-92				
32,095,207	3,356,000	...	30,644,000	66,095,207		Total—Government Telecommunications Agency Revolving Fund	(7,658,813)	...	73,754,020	56,977
...	...	...	200,226	200,226	(S)	Refunds of amounts credited to revenue in previous years	200,226	...	...	8,248,663
32,095,207	352,066,000	25,704,004	32,438,934	442,304,145		Total budgetary	365,790,466	2,759,659	73,754,020	364,041,046

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
40,000,000	...	...	...	40,000,000	(S)	(L) Telesat Canada—Loans pursuant to the Telesat Canada Act. Section 41. Limit $40,000,000. (Net)	...	...	40,000,000	...
...	10,000	...	...	10,000	L20	Loans to institutions and public authorities under the Cultural Property Export and Import Act, Section 35. (Gross)	...	10,000	...	...
...	...	7,000,000	...	7,000,000	L21b	Loans to cultural industries—To encourage the growth of the Canadian book publishing, film and video, and sound recording industries. (Gross)	7,000,000	...	...	...
40,000,000	10,000	7,000,000	...	47,010,000		Total non-budgetary	7,000,000	10,000	40,000,000	...
						Total Department—				
32,095,207	**352,066,000**	**25,704,004**	**32,438,934**	**442,304,145**		**Budgetary**	**365,790,466**	**2,759,659**	**73,754,020**	**364,041,046**
40,000,000	**10,000**	**7,000,000**	**...**	**47,010,000**		**Non-budgetary**	**7,000,000**	**10,000**	**40,000,000**	**...**
						Canada Council				
...	105,773,000	...	...	105,773,000	25	Payments to the Canada Council				
...	...	720,000	...	720,000	25b	Payments to the Canada Council				
...	105,773,000	720,000	...	106,493,000		Total—Vote 25	106,493,000	...	...	104,204,000
...	**105,773,000**	**720,000**	**...**	**106,493,000**		**Total Program—Budgetary**	**106,493,000**	**...**	**...**	**104,204,000**
						Canadian Broadcasting Corporation				
...	903,762,000	...	...	903,762,000	30	Payments to the Canadian Broadcasting Corporation for operating expenditures	900,562,000	3,200,000	...	985,212,000
...	4,000,000	...	...	4,000,000	35	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000
...	126,475,000	...	...	126,475,000	40	Payments to the Canadian Broadcasting Corporation for capital expenditures	126,475,000	...	...	89,218,000
...	**1,034,237,000**	**...**	**...**	**1,034,237,000**		**Total Program—Budgetary**	**1,031,037,000**	**3,200,000**	**...**	**1,078,430,000**
						Canadian Film Development Corporation				
...	145,561,000	...	...	145,561,000	45	Payments to the Canadian Film Development Corporation	145,063,604	497,396	...	145,132,133
...	**145,561,000**	**...**	**...**	**145,561,000**		**Total Program—Budgetary**	**145,063,604**	**497,396**	**...**	**145,132,133**

						Canadian Museum of Civilization				
...	43,866,000	...	...	43,866,000	50	Payments to the Canadian Museum of Civilization for operating and capital expenditures	41,145,668	2,720,332	...	30,649,213
...	**43,866,000**	**...**	**...**	**43,866,000**		**Total Program—Budgetary**	**41,145,668**	**2,720,332**	**...**	**30,649,213**
						Canadian Museum of Nature				
...	19,838,000	...	...	19,838,000	55	Payments to the Canadian Museum of nature for operating and capital expenditures	20,166,417	(328,417)	...	14,997,528
...	**19,838,000**	**...**	**...**	**19,838,000**		**Total Program—Budgetary**	**20,166,417**	**(328,417)**	**...**	**14,997,528**
						Canadian Radio-television and Telecommunications Commission				
...	31,562,000	...	...	31,562,000	60	Program expenditures	31,101,332	460,668	...	31,003,471
...	3,601,000	...	344,000	3,945,000	(S)	Contributions to employee benefit plans	3,945,000	...	...	3,741,000
...	...	...	74,303	74,303	(S)	Refunds of amounts credited to revenue in previous years	74,303	...	...	54,666
...	**35,163,000**	**...**	**418,303**	**35,581,303**		**Total Program—Budgetary**	**35,120,635**	**460,668**	**...**	**34,799,137**
						National Archives of Canada				
...	57,892,000	...	...	57,892,000	65	Program expenditures				
...	...	...	478,000	478,000		Transfer from TB Vote 5(1)				
...	57,892,000	...	478,000	58,370,000		Total—Vote 65	56,583,971	1,786,029	...	59,364,462
...	5,098,000	...	488,000	5,586,000	(S)	Contributions to employee benefit plans	5,586,000	...	...	5,137,000
...	**62,990,000**	**...**	**966,000**	**63,956,000**		**Total Program—Budgetary**	**62,169,971**	**1,786,029**	**...**	**64,501,462**
						National Arts Centre Corporation				
...	21,632,000	...	...	21,632,000	70	Payments to the National Arts Centre Corporation	21,312,000	320,000	...	20,024,000
...	**21,632,000**	**...**	**...**	**21,632,000**		**Total Program—Budgetary**	**21,312,000**	**320,000**	**...**	**20,024,000**
						National Film Board				
...	79,128,000	...	...	79,128,000	75	National Film Board Revolving Fund —Operating loss				
...	...	...	440,060	440,060		Transfer from TB Vote 5(1)				
...	79,128,000	...	440,060	79,568,060		Total—Vote 75	78,395,420	1,172,640	...	75,349,259
2,978,053	350,000	...	(350,000)	2,978,053	(S)	National Film Board Revolving Fund				
...	...	...	(722,690)	(722,690)		Increase in the net book value of fixed assets				
2,978,053	350,000	...	(1,072,690)	2,255,363		Total—National Film Board Revolving Fund	753,374	...	1,501,989	(427,180)
2,978,053	**79,478,000**	**...**	**(632,630)**	**81,823,423**		**Total Program—Budgetary**	**79,148,794**	**1,172,640**	**1,501,989**	**74,922,079**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						National Gallery of Canada				
...	26,905,000	...	...	26,905,000	80	Payments to the National Gallery of Canada for operating and capital expenditures	25,995,722	909,278	...	22,357,560
2,847,741	3,000,000	...	...	5,847,741	85	Payment to the National Gallery of Canada for the purchase of objects for the collection	5,847,741	...	...	...
2,847,741	**29,905,000**	...	...	**32,752,741**		**Total Program—Budgetary**	**31,843,463**	**909,278**	...	**22,357,560**
						National Library				
...	40,976,000	...	...	40,976,000	90	Program expenditures				
...	...	...	1,311,000	1,311,000		Transfer from TB Vote 5[1]				
...	40,976,000	...	1,311,000	42,287,000		Total—Vote 90	37,019,658	5,267,342	...	36,471,874
...	3,117,000	...	298,000	3,415,000	(S)	Contributions to employee benefit plans	3,415,000	...	...	3,209,000
...	**44,093,000**	...	**1,609,000**	**45,702,000**		**Total Program—Budgetary**	**40,434,658**	**5,267,342**	...	**39,680,874**
						National Museum of Science and Technology				
196,824	16,751,000	...	...	16,947,824	95	Payments to the National Museum of Science and Technology for operating and capital expenditures				
...		672,000	...	672,000	95b	Payments to the National Museum of Science and Technology for operating and capital expenditures				
196,824	16,751,000	672,000	...	17,619,824		Total—Vote 95	17,342,944	276,880	...	14,843,561
196,824	**16,751,000**	**672,000**	...	**17,619,824**		**Total Program—Budgetary**	**17,342,944**	**276,880**	...	**14,843,561**
						National Museums of Canada				
...	...	...	...	...		Appropriations not required for the current year	...	...	...	23,868,707
...	...	...	...	...		**Total Program—Budgetary**	...	...	...	**23,868,707**
						Total Ministry—				
38,117,825	**1,991,353,000**	**27,096,004**	**34,799,607**	**2,091,366,436**		**Budgetary**	**1,997,068,620**	**19,041,807**	**75,256,009**	**2,032,451,300**
40,000,000	**10,000**	**7,000,000**	...	**47,010,000**		**Non-budgetary**	**7,000,000**	**10,000**	**40,000,000**	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
32,095,207	252,000,000	1	...	(2,303,258)	32,425,960	(216,309,000)	97,908,910	Telecommunications and technology	29,050,319	(4,895,429)	73,754,020	34,313,596
...	65,650,000	...	...	(850,000)	838,514	(714,000)	64,924,514	Spectrum management and regional operations	61,346,523	3,577,991	...	69,988,688
...	86,567,000	5,500,001	...	6,045,999	239,735	(1,124,000)	97,228,735	Cultural affairs and broadcasting	90,381,799	6,846,936	...	84,010,021
...	46,613,100	...	...	(313,001)	384,725	(2,693,000)	43,991,824	Corporate policy and management	49,165,822	(5,173,998)	...	47,395,172
...	(220,840,000)	...	...	...	...	220,840,000	...	Revenue credited to the vote	...	...	...	...
32,095,207	229,990,100	5,500,002	...	2,579,740	33,888,934	...	304,053,983	Total—Operating	229,944,463	355,500	73,754,020	235,707,477
								Capital				
...	14,305,000	1	...	1,512,258	(1,450,000)	...	14,367,259	Telecommunications and technology	10,467,688	3,899,571	...	11,505,506
...	3,295,000	...	...	(80,000)	...	...	3,215,000	Spectrum management and regional operations	3,506,451	(291,451)	...	3,653,847
...	997,000	...	...	(34,000)	...	...	963,000	Cultural affairs and broadcasting	1,532,174	(569,174)	...	1,227,203
...	8,133,000	...	...	(2,891,998)	...	...	5,241,002	Corporate policy and management	5,880,136	(639,134)	...	5,118,064
...	26,730,000	1	...	(1,493,740)	(1,450,000)	...	23,786,261	Total—Capital	21,386,449	2,399,812	...	21,504,620
								Transfer payments				
...	6,168,000	3,275,000	...	(970,430)	...	...	8,472,570	Telecommunications and technology	8,472,570	...	...	12,898,435
...	55,000	...	...	381,250	...	...	436,250	Spectrum management and regional operations	436,250	...	...	180,000
...	85,433,900	16,929,001	...	(1,577,116)	...	...	100,785,785	Cultural affairs and broadcasting	100,781,438	4,347	...	87,719,254
...	3,689,000	...	...	1,080,296	...	...	4,769,296	Corporate policy and management	4,769,296	...	...	6,031,260
...	95,345,900	20,204,001	...	(1,086,000)	...	...	114,463,901	Total—Transfer payments	114,459,554	4,347	...	106,828,949
								Non-budgetary				
...	10,000	...	...	...	...	...	10,000	Cultural affairs and broadcasting	...	10,000	...	...
40,000,000	...	7,000,000	...	...	...	...	47,000,000	Telesat Canada	7,000,000	...	40,000,000	...
40,000,000	10,000	7,000,000	...	...	...	...	47,010,000	Total—Non-budgetary	7,000,000	10,000	40,000,000	...

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
32,095,207	56,164,000	3,275,002	...	(1,761,430)	30,975,960	...	120,748,739	Telecommunications and technology	47,990,577	(995,858)	73,754,020	58,717,537
...	68,286,000	...	...	(548,750)	838,514	...	68,575,764	Spectrum management and regional operations	65,289,224	3,286,540	...	73,822,535
								Cultural affairs and broadcasting—				
...	171,873,900	22,429,002	...	4,434,883	239,735	...	198,977,520	Budgetary	192,695,411	6,282,109	...	172,956,478
...	10,000	...	...	...	...	...	10,000	Non-budgetary	...	10,000	...	...
...	55,742,100	...	...	(2,124,703)	384,725	...	54,002,122	Corporate policy and management	59,815,254	(5,813,132)	...	58,544,496
40,000,000	...	7,000,000	...	...	...	...	47,000,000	Telesat Canada—Non-budgetary	7,000,000	...	40,000,000	...
								Total Department—				
32,095,207	**352,066,000**	**25,704,004**	**...**	**...**	**32,438,934**	**...**	**442,304,145**	**Budgetary**	**365,790,466**	**2,759,659**	**73,754,020**	**364,041,046**
40,000,000	**10,000**	**7,000,000**	**...**	**...**	**...**	**...**	**47,010,000**	**Non-budgetary**	**7,000,000**	**10,000**	**40,000,000**	**...**
								Canada Council				
...	105,773,000	720,000	...	...	...	...	106,493,000	Operating	106,493,000	...	...	104,204,000
...	**105,773,000**	**720,000**	**...**	**...**	**...**	**...**	**106,493,000**	**Total Program—Budgetary**	**106,493,000**	**...**	**...**	**104,204,000**
								Canadian Broadcasting Corporation				
...	903,762,000	...	...	...	...	...	903,762,000	Operating	900,562,000	3,200,000	...	985,212,000
...	4,000,000	...	...	...	...	...	4,000,000	Working capital	4,000,000	...	...	4,000,000
...	126,475,000	...	...	...	...	...	126,475,000	Capital	126,475,000	...	...	89,218,000
...	**1,034,237,000**	**...**	**...**	**...**	**...**	**...**	**1,034,237,000**	**Total Program—Budgetary**	**1,031,037,000**	**3,200,000**	**...**	**1,078,430,000**
								Canadian Film Development Corporation				
								Operating				
...	16,591,000	...	...	...	...	...	...	Administration	...	...	...	...
...	68,734,000	...	...	...	...	...	...	Investments, loans, promotion and distribution	...	...	...	...
...	74,236,000	...	...	...	...	...	...	Canadian Broadcast Program Development Fund	...	...	...	...
...	(14,000,000)	...	...	...	...	...	...	Expected return on investments	...	...	...	...
...	**145,561,000**	**...**	**...**	**...**	**...**	**...**	**145,561,000**(1)	**Total Program—Budgetary**	**145,063,604**(1)	**497,396**(1)	**...**	**145,132,133**(1)

								Canadian Museum of Civilization				
...	43,866,000	...	...	...	...	...	43,866,000	Operating	41,145,668	2,720,332	...	30,649,213
...	**43,866,000**	**...**	**...**	**...**	**...**	**...**	**43,866,000**	**Total Program—Budgetary**	**41,145,668**	**2,720,332**	**...**	**30,649,213**
								Canadian Museum of Nature				
...	19,838,000	...	...	...	...	...	19,838,000	Operating	20,166,417	(328,417)	...	14,997,528
...	**19,838,000**	**...**	**...**	**...**	**...**	**...**	**19,838,000**	**Total Program—Budgetary**	**20,166,417**	**(328,417)**	**...**	**14,997,528**
								Canadian Radio-television and Telecommunications Commission				
								Operating				
...	12,623,000	...	...	...	144,480	...	12,767,480	Broadcasting	11,423,307	1,344,173	...	11,839,858
...	7,514,000	...	...	...	75,680	...	7,589,680	Telecommunications	6,305,436	1,284,244	...	6,136,622
...	14,526,000	...	...	...	198,143	...	14,724,143	Administration	14,727,151	(3,008)	...	15,420,953
...	34,663,000	...	...	...	418,303	...	35,081,303	Total—Operating	32,455,894	2,625,409	...	33,397,433
								Capital				
...	500,000	...	...	...	...	...	500,000	Administration	2,664,741	(2,164,741)	...	1,401,704
								Program Summary				
...	12,623,000	...	...	...	144,480	...	12,767,480	Broadcasting	11,423,307	1,344,173	...	11,839,858
...	7,514,000	...	...	...	75,680	...	7,589,680	Telecommunications	6,305,436	1,284,244	...	6,136,622
...	15,026,000	...	...	...	198,143	...	15,224,143	Administration	17,391,892	(2,167,749)	...	16,822,657
...	**35,163,000**	**...**	**...**	**...**	**418,303**	**...**	**35,581,303**	**Total Program—Budgetary**	**35,120,635**	**460,668**	**...**	**34,799,137**
								National Archives of Canada				
								Operating				
...	21,261,000	...	353,000	...	156,000	...	21,770,000	Holdings Development and Management	18,686,637	3,083,363	...	21,445,300
...	12,188,000	...	...	...	129,000	...	12,317,000	Management of Government Information	10,890,989	1,426,011	...	11,674,365
...	9,556,000	...	66,000	...	45,000	...	9,667,000	Services, Awareness and Assistance	9,383,810	283,190	...	8,992,980
...	15,741,000	...	59,000	(500,000)	158,000	...	15,458,000	Administration	17,265,240	(1,807,240)	...	15,435,887
...	58,746,000	...	478,000	(500,000)	488,000	...	59,212,000	Total—Operating	56,226,676	2,985,324	...	57,548,532
								Capital				
...	473,000	...	...	...	...	...	473,000	Holdings Development and Management	863,627	(390,627)	...	1,007,576
...	1,234,000	...	...	...	...	...	1,234,000	Management of Government Information	995,725	238,275	...	1,615,487
...	200,000	...	...	...	...	...	200,000	Services, Awareness and Assistance	78,925	121,075	...	239,060
...	537,000	...	...	...	...	...	537,000	Administration	1,706,964	(1,169,964)	...	2,300,091
...	2,444,000	...	...	...	...	...	2,444,000	Total—Capital	3,645,241	(1,201,241)	...	5,162,214
								Transfer payments				
...	1,800,000	...	...	500,000	...	...	2,300,000	Services, Awareness and Assistance	2,298,054	1,946	...	1,790,716
...	1,800,000	...	...	500,000	...	...	2,300,000	Total—Transfer payments	2,298,054	1,946	...	1,790,716

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	21,734,000	...	353,000	...	156,000	...	22,243,000	Holdings Development and Management	19,550,264	2,692,736	...	22,452,876
...	13,422,000	...	...	...	129,000	...	13,551,000	Management of Government Information	11,886,714	1,664,286	...	13,289,852
...	11,556,000	...	66,000	500,000	45,000	...	12,167,000	Services, Awareness and Assistance	11,760,789	406,211	...	11,022,756
...	16,278,000	...	59,000	(500,000)	158,000	...	15,995,000	Administration	18,972,204	(2,977,204)	...	17,735,978
...	**62,990,000**	**...**	**478,000**	**...**	**488,000**	**...**	**63,956,000**	**Total Program—Budgetary**	**62,169,971**	**1,786,029**	**...**	**64,501,462**
								National Arts Centre Corporation				
...	21,632,000	...	...	...	...	...	21,632,000	Operating	21,312,000	320,000	...	20,024,000
...	**21,632,000**	**...**	**...**	**...**	**...**	**...**	**21,632,000**	**Total Program—Budgetary**	**21,312,000**	**320,000**	**...**	**20,024,000**
								National Film Board				
								Operating				
...	83,786,000	...	440,060	...	...	(8,000,000)	76,226,060	National Film Board operations	74,460,805	1,765,255	...	71,727,066
2,978,053	350,000	...	...	...	(350,000)	...	2,978,053	Increase in accumulated net charge against the Revolving Fund authority				
...	...	...	...	...	(722,690)	...	(722,690)	Increase in the net book value of fixed assets				
2,978,053	350,000	...	...	...	(1,072,690)	...	2,255,363	Total—National Film Board Revolving Fund	753,374	...	1,501,989	(427,180)
...	(8,000,000)	...	...	...	...	8,000,000	...	Revenue credited to the vote	...	...	...	...
2,978,053	76,136,000	...	440,060	...	(1,072,690)	...	78,481,423	Total—Operating	75,214,179	1,765,255	1,501,989	71,299,886
								Capital				
...	2,638,000	...	...	...	...	...	2,638,000	National Film Board operations	3,538,708	(900,708)	...	3,109,436
								Transfer payments				
...	704,000	...	...	...	...	...	704,000	National Film Board operations	395,907	308,093	...	512,757

								Program Summary				
...	79,128,000	...	440,060	...	...	...	79,568,060	National Film Board operations	78,395,420	1,172,640	...	75,349,259
2,978,053	350,000	...	...	...	(350,000)	...	2,978,053	Increase in accumulated net charge against the Revolving Fund authority	753,374	...	1,501,989	(427,180)
...	...	...	...	...	(722,690)	...	(722,690)	Increase in the net book value of fixed asset	...	...	...	...
2,978,053	**79,478,000**	**...**	**440,060**	**...**	**(1,072,690)**	**...**	**81,823,423**	**Total Program—Budgetary**	**79,148,794**	**1,172,640**	**1,501,989**	**74,922,079**
								National Gallery of Canada				
2,847,741	29,905,000	...	...	...	...	...	32,752,741	Operating	31,843,463	909,278	...	22,356,760
								Transfer payments				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	800
2,847,741	**29,905,000**	**...**	**...**	**...**	**...**	**...**	**32,752,741**	**Total Program—Budgetary**	**31,843,463**	**909,278**	**...**	**22,357,560**
								National Library				
...	41,193,000	...	1,311,000	...	298,000	...	42,802,000	Operating	38,580,412	4,221,588	...	38,738,235
...	2,828,000	...	...	...	...	...	2,828,000	Capital	1,791,768	1,036,232	...	883,157
...	72,000	...	...	...	...	...	72,000	Transfer payments	62,478	9,522	...	59,482
...	**44,093,000**	**...**	**1,311,000**	**...**	**298,000**	**...**	**45,702,000**	**Total Program—Budgetary**	**40,434,658**	**5,267,342**	**...**	**39,680,874**
								National Museum of Science and Technology				
196,824	16,751,000	672,000	...	...	...	...	17,619,824	Operating	17,342,944	276,880	...	14,843,561
196,824	**16,751,000**	**672,000**	**...**	**...**	**...**	**...**	**17,619,824**	**Total Program—Budgetary**	**17,342,944**	**276,880**	**...**	**14,843,561**
								National Museums of Canada				
								Operating				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	23,105,463
...	...	...	...	...	...	...	...	Total—Operating	...	...	...	23,105,463
								Capital				
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	763,244
...	...	...	...	...	...	...	...	Total—Capital	...	...	...	763,244
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**Total Program—Budgetary**	**...**	**...**	**...**	**23,868,707**
								Total Ministry—				
38,117,825	**1,991,353,000**	**27,096,004**	**2,229,060**	**...**	**32,570,547**	**...**	**2,091,366,436**	**Budgetary**	**1,997,068,620**	**19,041,807**	**75,256,009**	**2,032,451,300**
40,000,000	**10,000**	**7,000,000**	**...**	**...**	**...**	**...**	**47,010,000**	**Non-budgetary**	**7,000,000**	**10,000**	**40,000,000**	**...**

(1) The detail by activity is not available.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
...	55,000	...	...	...	...	55,000	Spectrum management and regional operations Radio Advisory Board of Canada	55,000	...	...	45,000
							Cultural affairs and broadcasting				
...	1,801,000	...	...	(423,620)	...	1,377,380	Institutions and public authorities in Canada in accordance with Section 35 of the Cultural Property Export and Import Act	1,373,033	4,347	...	1,698,127
...	1,507,000	...	...	...	...	1,507,000	Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,507,000	...	...	1,507,000
...	15,875,900	...	...	(1,528,952)	...	14,346,948	Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	14,346,948	...	...	12,450,684
...	700,000	...	...	...	...	700,000	Grants to Canadian organization and aboriginal bodies to help protect and foster our archaeological heritage	700,000	...	...	...
...	1,000,000	...	...	...	...	1,000,000	Grant to the Diefenbaker Foundation	1,000,000	...	...	1,500,000
...	...	...	...	1,230,000	...	1,230,000	Grant to the National Ballet School	1,230,000	...	...	...
...	...	...	...	400,000	...	400,000	Grant to the National Theatre School	400,000	...	...	...
...	20,883,900	...	...	(322,572)	...	20,561,328		20,556,981	4,347	...	17,155,811
...	**20,938,900**	**...**	**...**	**(322,572)**	**...**	**20,616,328**	**Total—Grants**	**20,611,981**	**4,347**	**...**	**17,200,811**
							Contributions				
							Telecommunications and technology				
...	25,000	...	...	(25,000)	...	...	Contributions to support an annual national academic conference and technical publication	...	...	...	...
...	1,770,000	...	...	210,445	...	1,980,445	Contributions to Canadian organizations to advance their research activities in the area of workplace automation	1,980,445	...	...	1,709,528
...	248,000	...	...	(123,867)	...	124,133	Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	124,133	...	...	199,992
...	2,800,000	...	...	437,646	...	3,237,646	Contributions for the space industry development program	3,237,646	...	...	7,019,762
...	950,000	...	...	(302,823)	...	647,177	Contributions under the Canada-Quebec subsidiary agreement on the development of communications enterprises	647,177	...	...	2,330,938

...	375,000	...	...	(273,740)	...	101,260	Contribution to the EDICOM	101,260	...	...	...
...	...	1,850,000	...	(750,000)	...	1,100,000	Canada/Alberta Partnership Agreement in Communications Technology	1,100,000	...	...	...
...	...	1,325,000	...	(725,000)	...	600,000	Canada/Saskatchewan Partnership Agreement in Communications Technology	600,000	...	...	...
...	...	...	...	194,909	...	194,909	Contribution to IDACOM Electronics Ltd.	194,909	...	...	139,160
...	...	100,000	...	387,000	...	487,000	Contributions created under the Increased Ministerial Authority and Accountability (IMAA) regime	487,000	...	...	100,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,399,055
...	6,168,000	3,275,000	...	(970,430)	...	8,472,570		8,472,570	...	...	12,898,435
							Spectrum management and regional operations				
...	...	...	...	381,250	...	381,250	Contributions created under the IMAA regime	381,250	...	...	135,000
...	...	...	...	381,250	...	381,250		381,250	...	...	135,000
							Cultural affairs and broadcasting				
...	695,000	...	...	...	...	695,000	Contributions to national arts and culture service organizations	695,000	...	...	695,000
...	19,000,000	...	...	(2,901,706)	...	16,098,294	Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	16,098,294	...	...	24,035,419
...	3,000,000	...	...	500,000	...	3,500,000	Contribution to monument national	3,500,000	...	...	1,000,000
...	250,000	...	...	46,500	...	296,500	Contributions to support the film and video national service organizations	296,500	...	...	350,000
...	6,000,000	...	...	2,216,703	...	8,216,703	Contributions under the Canada-Quebec subsidiary agreement on cultural infrastructure	8,216,703	...	...	11,943,477
...	700,000	...	...	(700,000)	...	...	Contributions to support cultural enterprises infrastructure development in Manitoba	...	...	...	810,620
...	7,800,000	...	...	(823,958)	...	6,976,042	Contributions for the book publishing industry development program	6,976,042	...	...	7,571,491
...	4,500,000	...	...	36,435	...	4,536,435	Contributions for the sound recording development program	4,536,435	...	...	4,417,939
...	740,000	1,105,000	...	473,450	...	2,318,450	Contributions under the Canada/Ontario subsidiary agreement for cultural development	2,318,450	...	...	2,388,450
...	350,000	...	...	...	...	350,000	Contributions to Canadian sound recording service organizations in support of services and special projects	350,000	...	...	350,000
...	100,000	...	...	...	...	100,000	Contribution to provide financial assistance for the establishment of an English-language broadcast reading service for print-handicapped individuals	100,000	...	...	100,000
...	3,700,000	...	...	...	...	3,700,000	Contributions to establish and operate a northern satellite distribution program	3,700,000	...	...	2,700,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	5,936,000	...	...	(5,936,000)	...	...	Contributions which will share the capital costs with developers of establishing cable or other broadcasting distribution service in small communities	...	...	...	...
...	2,000,000	...	...	445,000	...	2,445,000	Contribution to TV-5	2,445,000	...	...	1,729,900
...	50,000	...	...	3,955	...	53,955	Contribution to the International Centre for the Study of the Preservation and the Restoration of Cultural Property	53,955	...	...	46,188
...	4,000,000	...	...	(2,000,000)	...	2,000,000	Contribution for the extension of the Montreal Museum of Fine Arts	2,000,000	...	...	6,000,000
...	2,200,000	...	...	(2,200,000)	...	...	Contribution to the Museum of Humor Cultural Complex	...	...	...	...
...	400,000	2,315,000	...	(2,441)	...	2,712,559	Contributions under the Canada/Prince-Edward-Island Cooperation Agreement on Cultural Development	2,712,559	...	...	...
...	455,000	80,000	...	(344,681)	...	190,319	Contributions under the Canada/New Brunswick Cooperation Agreement on Cultural Development	190,319	...	...	...
...	174,000	...	...	757,302	...	931,302	Contribution to the Cultural Industries Development Office	931,302	...	...	...
...	2,500,000	...	...	(2,500,000)	...	...	Contribution to Edmonton and Montreal concert halls	...	...	...	...
...	...	...	...	400,000	...	400,000	Contributions to Cultural Infrastucture Projects in British Columbia	400,000	...	...	...
...	...	...	...	500,000	...	500,000	Contribution to the Beaverbrook Art Gallery	500,000	...	...	...
...	...	12,465,001	...	506,002	...	12,971,003	Contribution to Cultural Infrastructure Projects in Quebec and Alberta	12,971,003	...	...	...
...	...	964,000	...	...	...	964,000	Contribution to the Heritage Canada Foundation	964,000	...	...	...
...	...	...	...	1,500,000	...	1,500,000	Contribution to the Interactive Communication Complex	1,500,000	...	...	...
...	...	...	...	2,500,000	...	2,500,000	Contribution to the Centre d'archéologie et d'histoire de Montréal	2,500,000	...	...	...
...	...	...	...	750,000	...	750,000	Canada-Saskatchewan Partnership Agreement on Culture	750,000	...	...	...
...	...	...	...	5,518,895	...	5,518,895	Contributions created under the IMAA regime	5,518,895	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,424,959
...	64,550,000	16,929,001	...	(1,254,544)	...	80,224,457		80,224,457	...	...	70,563,443
							Corporate policy and management				
...	16,000	...	...	(16,000)	...	...	Contribution to the Inter-American Telecommunication Conference	...	...	...	...

							Canada's share of the cost of international radio, telephone and telegraph organizations:				
...	3,673,000	...	...	727,396	...	4,400,396	The International Telecommunication Union, Geneva, Switzerland	4,400,396	...	...	4,758,260
...	...	...	...	368,900	...	368,900	Contributions created under the IMAA regime	368,900	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,273,000
...	3,689,000	...	...	1,080,296	...	4,769,296		4,769,296	...	...	6,031,260
...	**74,407,000**	**20,204,001**	**...**	**(763,428)**	**...**	**93,847,573**	**Total—Contributions**	**93,847,573**	**...**	**...**	**89,628,138**
							Departmental Summary by Activity				
...	6,168,000	3,275,000	...	(970,430)	...	8,472,570	Telecommunications and technology	8,472,570	...	...	12,898,435
...	55,000	...	...	381,250	...	436,250	Spectrum management and regional operations	436,250	...	...	180,000
...	85,433,900	16,929,001	...	(1,577,116)	...	100,785,785	Cultural affairs and broadcasting	100,781,438	4,347	...	87,719,254
...	3,689,000	...	...	1,080,296	...	4,769,296	Corporate policy and management	4,769,296	...	...	6,031,260
...	**95,345,900**	**20,204,001**	**...**	**(1,086,000)**	**...**	**114,463,901**	**Total Department**	**114,459,554**	**4,347**	**...**	**106,828,949**
							National Archives of Canada				
							Grants				
							Services, Awareness and Assistance				
...	600,000	...	...	...	...	600,000	Canadian Council of Archives	600,000	...	...	600,000
...	**600,000**	**...**	**...**	**...**	**...**	**600,000**	**Total—Grants**	**600,000**	**...**	**...**	**600,000**
							Contributions				
							Services, Awareness and Assistance				
...	1,200,000	...	...	500,000	...	1,700,000	Canadian archival community in support of archival projects leading to the development of a national network of Canadian archives, holdings, activities and services	1,698,054	1,946	...	1,190,716
...	**1,200,000**	**...**	**...**	**500,000**	**...**	**1,700,000**	**Total—Contributions**	**1,698,054**	**1,946**	**...**	**1,190,716**
...	**1,800,000**	**...**	**...**	**500,000**	**...**	**2,300,000**	**Total Program**	**2,298,054**	**1,946**	**...**	**1,790,716**
							National Film Board				
							Grants				
							National Film Board operations				
...	20,000	...	...	...	...	20,000	Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	10,750	9,250	...	10,600
...	**20,000**	**...**	**...**	**...**	**...**	**20,000**	**Total—Grants**	**10,750**	**9,250**	**...**	**10,600**
							Contributions				
							National Film Board operations				
...	284,000	...	...	...	...	284,000	Payments to the Province of Quebec in respect of reciprocal taxation agreements	...	284,000	...	177,952

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	400,000	...	...	...	...	400,000	To support non-profit organizations engaged in film training programs and to participate in the promotion of Canadian cinematography	385,157	14,843	...	324,205
...	**684,000**	...	...	...	...	**684,000**	**Total—Contributions**	**385,157**	**298,843**	...	**502,157**
...	**704,000**	...	...	...	...	**704,000**	**Total Program**	**395,907**	**308,093**	...	**512,757**
							National Gallery of Canada				
							Grants				
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	800
...	...	...	...	...	...	...	**Total Program**	...	...	...	**800**
							National Library				
							Grants				
...	11,000	...	...	...	...	11,000	International Federation of Library Associations	11,000	...	...	11,000
...	61,000	...	...	...	...	61,000	International Serials Data System	51,478	9,522	...	48,482
...	**72,000**	...	...	...	...	**72,000**	**Total Program**	**62,478**	**9,522**	...	**59,482**
...	**97,921,900**	**20,204,001**	...	**(586,000)**	...	**117,539,901**	**Total Ministry**	**117,215,993**	**323,908**	...	**109,192,704**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Telecommunications and technology			
Revenue from research and development services	216,309,000	205,459,952	217,847,589
Spectrum management and regional operations			
Ship radio inspection fees	714,000	714,000	665,000
Cultural affairs and broadcasting			
Heritage services	1,124,000	1,189,816	1,282,908
Corporate policy and management			
Revenue from research and development services to other Government departments	2,693,000	2,542,378	2,400,000
Total Department—Budgetary	**220,840,000**	**209,906,146**	**222,195,497**
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations	8,000,000	10,256,214	9,360,848
Total Program—Budgetary	**8,000,000**	**10,256,214**	**9,360,848**
National Museums of Canada			
Budgetary (respendable revenues)			
Items not required for the current year	...	...	1,132,145
Total Program—Budgetary	...	...	**1,132,145**
Total Ministry—Budgetary	**228,840,000**	**220,162,360**	**232,688,490**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	64,069	210,192
Total Tax Revenue	**64,069**	**210,192**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Cultural property	474	805
	474	805[2]
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	...	612,929
Sundries	568,018	411,671
	568,018	1,024,600
Privileges, licences and permits—		
General radio service	80	3,955
Non general radio service	108,092,450	103,656,534
Sundries	158,249	123,126
	108,250,779	103,783,615
Services and service fees—		
Canadian film and videotape certification	168,507	191,924
Type approval and testing fees	252,523	344,293
Certification, testing and labelling	1,842,965	1,510,777
Optional services—Use of facilities	...	...
Sundries	2,721	3,794
	2,266,716	2,050,788
Proceeds from sales	11,246	17,988
Other non-tax revenue—		
Canadian Work place Automation Research Center—Royalties	147,128	...
Sundries	166,236	218,848
	313,364	218,848
Total Non-Tax Revenue	**111,410,597**	**107,096,644**
Total Department	**111,474,666**	**107,306,836**

Revenue—*Continued*

	Current year	Previous year
	$	$
Canadian Film Development Corporation		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	...
Adjustments of Prior Year's Payables at Year End	4,820	...
Total Program	**4,820**	**...**
Canadian Museum of Civilization		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	179,046	27,348
Adjustments of Prior Year's Payables at Year End	662,551	1,755,896
Total Program	**841,597**	**1,783,244**
Canadian Museum of Nature		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	8,272	3,745
Adjustments of Prior Year's Payables at Year End	...	110,085
Total Program	**8,272**	**113,830**
Canadian Radio-television and Telecommunications Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure	11,520	19,606
Privileges, licences and permits—		
Broadcasting licence fees	59,695,545	57,447,462
Telecommunications fees	13,499,333	9,756,890
	73,194,878	67,204,352
Other non-tax revenue	152,651	36,232
Total Program	**73,359,049**	**67,260,190**
National Archives of Canada		
Tax Revenue—		
Goods and services tax	9,478	2,123
Total Tax Revenue	**9,478**	**2,123**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	46,911	137,941
Adjustments of Prior Year's Payables at Year End	275,406	269,717
	322,317	407,658
Services and service fees—		
Receipts from photoduplication services	119,901	122,227
Other non-tax revenue	19,646	1,256
Total Non-Tax Revenue	**461,864**	**531,141**
Total Program	**471,342**	**533,264**
National Film Board		
Tax Revenue—		
Goods and services tax	263,392	32,553
Total Tax Revenue	**263,392**	**32,553**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	...
Adjustments of Prior Year's Payables at Year End	(220)	...
Total Non-Tax Revenue	**(220)**	**...**
Total Program	**263,172**	**32,553**
National Gallery of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	22,419	(5,924)
Adjustments of Prior Year's Payables at Year End	106,340	89,790
	128,759	83,866
Services and service fees	...	(42,369)
Total Program	**128,759**	**41,497**
National Library		
Tax Revenue—		
Goods and services tax	36,901	2,577
Total Tax Revenue	**36,901**	**2,577**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	113,130	16,182
Adjustments of Prior Year's Payables at Year End	1,148	20,786
	114,278	36,968
Services and service fees—		
Computerized library services	1,582,942	1,555,958
Canadian University Theses Program	37,054	111,906
Library delivery service	89,030	86,140
Duplication services	33,434	33,573
	1,742,460	1,787,577
Other non-tax revenue	10,741	10,006
Total Non-Tax Revenue	**1,867,479**	**1,834,551**
Total Program	**1,904,380**	**1,837,128**
National Museum of Science and Technology		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	1,863	1,615
Adjustments of Prior Year's Payables at Year End	207,355	15,675
Total Program	**209,218**	**17,290**
National Museums of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	370,724
Adjustments of Prior Year's Payables at Year End	...	...
	...	370,724
Services and service fees	...	1,531,211
Other non-tax revenue	...	376
Total Program	**...**	**1,902,311**
Ministry Summary		
Tax Revenue—		
Goods and services tax	373,840	247,445
Total Tax Revenue	373,840	247,445
Non-Tax Revenue—		
Return on investments	474	805
Refunds of previous years' expenditure	2,208,579	3,857,786
Privileges, licences and permits	181,445,657	170,987,967
Services and service fees	4,129,077	5,449,434
Proceeds from sales	11,246	17,988
Other non-tax revenue	496,402	266,718
Total Non-Tax Revenue	188,291,435	180,580,698
Total Ministry	**188,665,275**	**180,828,143**[2]

[1] Interest unless otherwise indicated.

[2] During the year, the responsibility for Telesat Canada was transferred to Finance. Therefore, the previous year's revenue has been restated by $1,500,000.

SECTION 5

1991-92
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Competition Tribunal
Copyright Board
Goods and Services Tax Consumer Information Office
Hazardous Materials Information Review Commission
Patented Medicine Prices Review Board
Procurement Review Board
Standards Council of Canada

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Transfer payments	5.9
Revenue	5.10

Department

Objective

To promote the fair and efficient operation of the marketplace in Canada.

Activity Description

Consumer Affairs

Administering laws, regulations and policies designed to ensure accuracy of measurement and equity in marketplace transactions based on measure; to ensure quality and compositional standards for a wide range of consumer products; to ensure the appropriate advertising, labelling and packaging of products; to protect the consumer from hazardous products; to provide information to traders about Acts, regulations, and policies administered by the Department; to inform workers about hazardous materials used in the workplace; and to promote the effectiveness and protection of the consumer in the marketplace.

Corporate Affairs and Legislative Policy

Administering laws, regulations and policies in the fields of corporations, bankruptcy and insolvency, intellectual property and lobbying, as well as reviewing and revising all departmental legislation. Providing access to bankruptcy procedures to insolvent individuals and corporations, monitoring private bankruptcy trustee operations, detecting offences and abuses in bankruptcy cases, and registering and publishing information on bankruptcies. Regulating the incorporation, continuance, amalgamation and dissolution of corporations, granting and regulating the use of corporate names, assessing corporate information reported by statutory requirement and disseminating it to the public, investigating alleged corporate offences, conducting enquiries into unusual stock market transactions and initiating legal procedures where appropriate. Examining, granting or rejecting applications for patents, compulsory licences and compensation for Government use of patented inventions, registering or rejecting trade marks, copyrights and industrial design; classifying, maintaining and disseminating patented technological information to the public. Registering lobbyists and providing access to the Registry. Representing Canada at international meetings to develop international standards, conventions and treaties on intellectual property, bankruptcy and corporate law.

Competition Law and Policy

Administering the Competition Act and promoting competition policy as a critical element in the development and implementation of legislation, regulation and economic policy; promoting competitive marketplace and public understanding of the content and scope of the Act and of the social and economic benefits of an effective competition policy and representing Canada's interest in international competition policy issues.

Administration

Providing overall management and strategic direction, support for human resources and central administrative services and common program support services to the Department by providing and/or supporting activities aimed at strengthening the Department's management capacity through strategic research, corporate policy planning, coordination of Cabinet documents, and supporting Federal Provincial relations; by supplying such services as finance, administration, personnel, communications, internal audit, program evaluation, Departmental secretariat, legal services, planning coordination and control; by registering formal and official documents on behalf of the Minister in his role as Registrar General; and by administering the Government's conflict on interest and post-employment code for the Public Service.

Competition Tribunal

Objective

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the Competition Act pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description

Competition Tribunal

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the Competition Act. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board

Objective

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works protected by copyright; and, to permit the use of works for which the owner of the copyright cannot be located.

Activity Description

Copyright Board

The Board carries out four major functions:

- approving tariffs concerning the retransmission of distant radio and television signals;
- approving tariffs for the public performance of music;

- arbitrating disputes on copyright fees between licensing bodies representing copyright owners and users; and
- in cases where the copyright owner is unlocatable, approving non-exclusive licences for use of published works protected by copyright.

Goods and Services Tax Consumer Information Office

Objective

To inform consumers of the impact of the Goods and Services Tax by undertaking research into and publishing information on the prices of key consumer goods and services.

Activity Description

Goods and Services Tax Consumer Information Office

The Goods and Services Tax Consumer Information Office is an independent organization which:

- undertakes and publishes research with respect to the impact of the GST on the prices of consumer goods and services;
- receives and investigates consumer complaints with respect to the impact of the tax on the prices of consumer goods and services; and
- submits, on a regular basis, reports on its activities to the Governor in Council.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health and Welfare Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the Hazardous Products Act, Canada Labour Code and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three year period after which the claimant may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Patented Medicine Prices Review Board

Objective

To ensure that prices charged by patentees for patented medicines sold in Canada are, in the opinion of the Board, not excessive; and, to monitor and report annually to Parliament on the price trends of all medicines and on the amount of pharmaceutical research and development done by patentees in Canada.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also prepares an annual report to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Procurement Review Board

Objective

To resolve expeditiously, complaints from Canadian or American suppliers who believe that the procurement process was not carried out in accordance with the Canada/United States Free Trade Agreement.

Activity Description

Procurement Review Board

The Procurement Review Board of Canada receives complaints from potential suppliers of eligible goods in relation to Canadian federal Government procurements falling within the scope of the Canada/United States Free Trade Agreement. The Board conducts an investigation and makes a determination with respect to the complaint. The Board's determination could be to dismiss the complaint or to recommend that the responsible governmental institutions effect appropriate remedies such as issuing a new solicitation, seeking new bids, re-evaluating bids, terminating a contract, or awarding the contract or compensation to the complainant. The Board also has the authority to award complainants reasonable costs relating to the filing of a complaint and the preparation of bids.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Ministry Summary

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use	Vote		Disposition of authorities: Used in the current year	Disposition of authorities: Lapsed or (overexpended)	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	137,875,000	...	...	137,875,000	1	Operating expenditures	130,699,434	7,175,566	...	135,793,789
...	25,210,000	...	...	25,210,000	5	Capital expenditures	12,958,892	12,251,108	...	7,588,681
...	51,100	...	...	51,100	(S)	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	51,100	...	...	49,825
...	16,089,000	...	1,539,000	17,628,000	(S)	Contributions to employee benefit plans	17,628,000	...	...	16,009,000
...	...	...	752,660	752,660	(S)	Refunds of amounts credited to revenue in previous years	752,660	...	...	312,192
...	...	...	...	...		Appropriations not required for the current year	...	...	...	25,000,000
...	**179,225,100**	**...**	**2,291,660**	**181,516,760**		**Total Department—Budgetary**	**162,090,086**	**19,426,674**	**...**	**184,753,487**
						Competition Tribunal				
...	1,718,000	...	...	1,718,000	10	Program expenditures	1,320,434	397,566	...	1,046,080
...	98,000	...	...	98,000	(S)	Contributions to employee benefit plans	98,000	...	...	88,000
...	**1,816,000**	**...**	**...**	**1,816,000**		**Total Program—Budgetary**	**1,418,434**	**397,566**	**...**	**1,134,080**
						Copyright Board				
...	982,000	...	...	982,000	15	Program expenditures	864,228	117,772	...	857,357
...	90,000	...	...	90,000	(S)	Contributions to employee benefit plans	90,000	...	...	90,000
...	**1,072,000**	**...**	**...**	**1,072,000**		**Total Program—Budgetary**	**954,228**	**117,772**	**...**	**947,357**
						Goods and Services Tax Consumer Information Office				
...	7,114,000	...	...	7,114,000	20	Program expenditures	3,825,771	3,288,229	...	15,251,210
...	224,000	...	...	224,000	(S)	Contributions to employee benefit plans	224,000	...	...	...
...	**7,338,000**	**...**	**...**	**7,338,000**		**Total Program—Budgetary**	**4,049,771**	**3,288,229**	**...**	**15,251,210**
						Hazardous Materials Information Review Commission				
...	1,676,000	...	...	1,676,000	25	Program expenditures	936,059	739,941	...	996,985
...	113,000	...	...	113,000	(S)	Contributions to employee benefit plans	113,000	...	...	108,000
...	...	...	3,050	3,050	(S)	Refunds of amounts credited to revenue in previous years	3,050	...	...	...
...	**1,789,000**	**...**	**3,050**	**1,792,050**		**Total Program—Budgetary**	**1,052,109**	**739,941**	**...**	**1,104,985**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Patented Medicine Prices Review Board				
...	3,835,000	...	...	3,835,000	30	Program expenditures	3,339,323	495,677	...	2,883,234
...	311,000	...	30,000	341,000	(S)	Contributions to employee benefit plans	341,000	...	...	241,000
...	**4,146,000**	**...**	**30,000**	**4,176,000**		**Total Program—Budgetary**	**3,680,323**	**495,677**	**...**	**3,124,234**
						Procurement Review Board				
...	1,218,000	...	...	1,218,000	35	Program expenditures	894,379	323,621	...	1,052,984
...	109,000	...	...	109,000	(S)	Contributions to employee benefit plans	109,000	...	...	89,000
...	**1,327,000**	**...**	**...**	**1,327,000**		**Total Program—Budgetary**	**1,003,379**	**323,621**	**...**	**1,141,984**
						Standards Council of Canada				
...	6,249,000	...	...	6,249,000	40	Payments to the Standards Council of Canada	6,019,670	229,330	...	5,950,817
...	**6,249,000**	**...**	**...**	**6,249,000**		**Total Program—Budgetary**	**6,019,670**	**229,330**	**...**	**5,950,817**
...	**202,962,100**	**...**	**2,324,710**	**205,286,810**		**Total Ministry—Budgetary**	**180,268,000**	**25,018,810**	**...**	**213,408,154**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
	As shown in											
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	61,396,000	...	...	(803,895)	466,966	...	61,059,071	Consumer affairs	58,619,614	2,439,457	...	59,847,983
...	41,563,000	...	...	1,666,470	1,297,246	...	44,526,716	Corporate affairs and legislative policy	42,330,897	2,195,819	...	41,831,477
...	20,143,000	...	...	802,397	234,748	...	21,180,145	Competition law and policy	20,362,651	817,494	...	20,425,665
...	29,097,100	...	...	(1,664,972)	292,700	...	27,724,828	Administration	26,069,777	1,655,051	...	28,367,438
...	152,199,100	...	...	...	2,291,660	...	154,490,760	Total—Operating	147,382,939	7,107,821	...	150,472,563
								Capital				
...	5,144,000	...	...	...	...	...	5,144,000	Consumer affairs	4,335,355	808,645	...	4,365,326
...	14,872,000	...	...	...	...	...	14,872,000	Corporate affairs and legislative policy	4,208,819	10,663,181	...	2,116,546
...	3,733,000	...	...	...	...	...	3,733,000	Competition law and policy	3,708,087	24,913	...	391,570
...	1,461,000	...	...	...	...	...	1,461,000	Administration	706,631	754,369	...	715,239
...	25,210,000	...	...	...	...	...	25,210,000	Total—Capital	12,958,892	12,251,108	...	7,588,681
								Transfer payments				
...	1,816,000	...	...	...	...	...	1,816,000	Consumer affairs	1,748,255	67,745	...	1,692,243
...	...	...	...	...	...	...	...	Corporate affairs and legislative policy	...	...	...	25,000,000
...	1,816,000	...	...	...	...	...	1,816,000	Total—Transfer payments	1,748,255	67,745	...	26,692,243
								Departmental Summary				
...	68,356,000	...	...	(803,895)	466,966	...	68,019,071	Consumer affairs	64,703,224	3,315,847	...	65,905,552
...	56,435,000	...	...	1,666,470	1,297,246	...	59,398,716	Corporate affairs and legislative policy	46,539,716	12,859,000	...	68,948,023
...	23,876,000	...	...	802,397	234,748	...	24,913,145	Competition law and policy	24,070,738	842,407	...	20,817,235
...	30,558,100	...	...	(1,664,972)	292,700	...	29,185,828	Administration	26,776,408	2,409,420	...	29,082,677
...	**179,225,100**	**...**	**...**	**...**	**2,291,660**	**...**	**181,516,760**	**Total Department—Budgetary**	**162,090,086**	**19,426,674**	**...**	**184,753,487**
								Competition Tribunal				
...	1,791,000	...	...	...	...	...	1,791,000	Operating	1,391,074	399,926	...	1,108,798
...	25,000	...	...	...	...	...	25,000	Capital	27,360	(2,360)	...	25,282
...	**1,816,000**	**...**	**...**	**...**	**...**	**...**	**1,816,000**	**Total Program—Budgetary**	**1,418,434**	**397,566**	**...**	**1,134,080**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Copyright Board				
...	1,067,000	...	...	...	...	...	1,067,000	Operating	892,076	174,924	...	931,969
...	5,000	...	...	...	...	...	5,000	Capital	62,152	(57,152)	...	15,388
...	**1,072,000**	**...**	**...**	**...**	**...**	**...**	**1,072,000**	**Total Program—Budgetary**	**954,228**	**117,772**	**...**	**947,357**
								Goods and Services Tax Consumer Information Office				
...	7,293,000	...	...	...	...	...	7,293,000	Operating	4,049,771	3,243,229	...	14,705,929
...	45,000	...	...	...	...	...	45,000	Capital	...	45,000	...	545,281
...	**7,338,000**	**...**	**...**	**...**	**...**	**...**	**7,338,000**	**Total Program—Budgetary**	**4,049,771**	**3,288,229**	**...**	**15,251,210**
								Hazardous Materials Information Review Commission				
...	1,774,000	...	...	...	3,050	...	1,777,050	Operating	1,045,729	731,321	...	1,072,978
...	15,000	...	...	...	...	...	15,000	Capital	6,380	8,620	...	32,007
...	**1,789,000**	**...**	**...**	**...**	**3,050**	**...**	**1,792,050**	**Total Program—Budgetary**	**1,052,109**	**739,941**	**...**	**1,104,985**
								Patented Medicine Prices Review Board				
...	3,674,000	...	...	...	30,000	...	3,704,000	Operating	3,601,503	102,497	...	2,940,867
...	472,000	...	...	...	...	...	472,000	Capital	78,820	393,180	...	183,367
...	**4,146,000**	**...**	**...**	**...**	**30,000**	**...**	**4,176,000**	**Total Program—Budgetary**	**3,680,323**	**495,677**	**...**	**3,124,234**
								Procurement Review Board				
...	1,307,000	...	...	...	...	...	1,307,000	Operating	1,000,915	306,085	...	1,139,192
...	20,000	...	...	...	...	...	20,000	Capital	2,464	17,536	...	2,792
...	**1,327,000**	**...**	**...**	**...**	**...**	**...**	**1,327,000**	**Total Program—Budgetary**	**1,003,379**	**323,621**	**...**	**1,141,984**
								Standards Council of Canada				
...	6,249,000	...	...	...	...	...	6,249,000	Operating	6,019,670	229,330	...	5,950,817
...	**6,249,000**	**...**	**...**	**...**	**...**	**...**	**6,249,000**	**Total Program—Budgetary**	**6,019,670**	**229,330**	**...**	**5,950,817**
...	**202,962,100**	**...**	**...**	**...**	**2,324,710**	**...**	**205,286,810**	**Total Ministry—Budgetary**	**180,268,000**	**25,018,810**	**...**	**213,408,154**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Consumer affairs				
...	600,000	...	...	...	...	600,000	Grants to various organizations working in the consumer interest	545,520	54,480	...	590,000
...	**600,000**	**...**	**...**	**...**	**...**	**600,000**	**Total—Grants**	**545,520**	**54,480**	**...**	**590,000**
							Contributions				
							Consumer affairs				
...	1,216,000	...	...	...	...	1,216,000	Contributions to various organizations working in the consumer interest	1,202,735	13,265	...	1,102,243
...	**1,216,000**	**...**	**...**	**...**	**...**	**1,216,000**	**Total—Contributions**	**1,202,735**	**13,265**	**...**	**1,102,243**
							Other transfer payments				
							Corporate affairs and legislative policy				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	25,000,000
...	**...**	**...**	**...**	**...**	**...**	**...**	**Total—Other transfer payments**	**...**	**...**	**...**	**25,000,000**
							Departmental Summary by Activity				
...	1,816,000	...	...	...	...	1,816,000	Consumer affairs	1,748,255	67,745	...	1,692,243
...	...	...	...	...	...	...	Corporate affairs and legislative policy	...	...	...	25,000,000
...	**1,816,000**	**...**	**...**	**...**	**...**	**1,816,000**	**Total Department**	**1,748,255**	**67,745**	**...**	**26,692,243**
...	**1,816,000**	**...**	**...**	**...**	**...**	**1,816,000**	**Total Ministry**	**1,748,255**	**67,745**	**...**	**26,692,243**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	720,406	59,379
Total Tax Revenue	**720,406**	**59,379**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	70,038	1,075,139
Adjustments of Prior Year's Payables at Year End	215,607	353,611
	285,645	1,428,750
Privileges, licences and permits—		
Textile label registration	186,800	211,997
Laboratory fees, electricity and gas, weights and measures	278,944	209,767
Inspection fees, electricity and gas	8,576,014	8,203,375
Inspection fees, weights and measures	1,371,278	1,617,756
Patents operations	28,587,565	25,224,101
Trade marks operations	12,920,088	13,585,422
Copyright operations	347,096	350,364
Industrial designs operations	592,018	637,894
Corporations operations	10,084,622	10,568,820
Bankruptcy: trustee licences	341,402	336,525
Levies under the Bankruptcy Act	5,801,773	4,377,205
Levies and Escheats Act remittances	2,383,527	1,392,586
Lobbyists registrations operations	7,374	8,086
Fines, electricity and gas, weights and measures acts	54,810	48,812
Fines, consumer products (various acts)	10,031	13,564
Fines, Hazardous Products Act	1,500	1,105
Fines, Copyright Act	135,998	72,007
Fines, Canada Business Corporations Act	30,014	17,233
Fines, Combines Investigation Act	7,600,199	4,211,932
	79,311,053	71,088,551
Services and service fees	2,484	3,424
Other non-tax revenue—		
Court costs	9,394	...
Certificate of authentification	...	727
Premiums and discount on exchange	12,710	13,652
Certified copies	19,256	26,727
Railway mortgages and sales agreements	18,817	16,995
Precious metals	...	1,911
Sundries	21,772	22,598
	81,949	82,610
Total Non-Tax Revenue	**79,681,131**	**72,603,335**
Total Department	**80,401,537**	**72,662,714**
Competition Tribunal		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	1,143
Adjustments of Prior Year's Payables at Year End	956	301
Total Program	**956**	**1,444**
Copyright Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	551	40
Adjustments of Prior Year's Payables at Year End	1,266	182
Total Program	**1,817**	**222**
Goods and Services Tax Consumer Information Office		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	191	...
Adjustments of Prior Year's Payables at Year End	324,830	...
Total Program	**325,021**	...
Hazardous Materials Information Review Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	25	6
Adjustments of Prior Year's Payables at Year End	(33,074)	2,106
	(33,049)	2,112
Services and service fees	168,913	189,405
Total Program	**135,864**	**191,517**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Patented Medicine Prices Review Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	2,751	420
Adjustments of Prior Year's Payables at Year End	26,053	14,781
	28,804	15,201
Services and service fees	1,150	10
Total Program	**29,954**	**15,211**
Procurement Review Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	7	332
Adjustments of Prior Year's Payables at Year End	11,819	286
Total Program	**11,826**	**618**
Ministry Summary		
Tax Revenue—		
Goods and services tax	720,406	59,379
Total Tax Revenue	720,406	59,379
Non-Tax Revenue—		
Refunds of previous years' expenditure	621,020	1,448,347
Privileges, licences and permits	79,311,053	71,088,551
Services and service fees	172,547	192,839
Other non-tax revenue	81,949	82,610
Total Non-Tax Revenue	80,186,569	72,812,347
Total Ministry	**80,906,975**	**72,871,726**

SECTION 6

1991-92
PUBLIC ACCOUNTS

Employment and Immigration

Department/Commission
Advisory Council on the Status of Women
Immigration and Refugee Board of Canada
Status of Women—Office of the Co-ordinator

CONTENTS

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Program objectives and activity descriptions	6.2
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Department/Commission

Corporate Management and Services Program

Objective

To ensure the development and the implementation of policies and programs and to provide strategic, operational and administrative support to enable Employment and Immigration Canada (EIC) to carry out its mission.

Activity Description

Corporate Management and Administration

To ensure efficient and effective delivery of EIC's programs by providing management and administrative support and services in accordance with the policy directives, standards and services approved by EIC and central agencies.

Systems and Procedures

This includes the design, development, implementation and maintenance of computer systems in support of Employment and Immigration programs; the selection and acquisition of computer hardware, software and data communications networks; the development and coordination of EDP security standards; the development of EDP policies and procedures; and provision of technical guidance and training to users of EDP facilities.

Canada Employment and Immigration Advisory Council

Provision of support services for the Canada Employment and Immigration Advisory Council.

Employment and Insurance Program

Objective

To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian Labour Market consistent with national, social and economic goals in a manner which promotes:

- a labour force which meets national occupational requirements;
- an economy capable of growth and adaptation without undue burden on individuals, groups and regions; and
- equality of opportunity to compete for and have access to jobs.

Activity Description

Human Resource Development Programs

To increase the marketability and employability of Canadians, expand employment opportunities, and to meet the needs of the labour market, by developing, and adapting the skill base through a combination of work-experience and training, mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market. This activity is known as the Canadian Job Strategy.

National Employment Services

Provide workers, client employers and institutions with the necessary information on which to base labour market decisions; match job opportunities with available workers so that employers get the skilled workers they need in a timely and effective manner; encourage private sector human resource planning and provide counselling and advice so that enterprises and individuals make appropriate adjustment to changing labour conditions; and promote and support equity in employment for all residents of Canada.

Unemployment Insurance

To determine eligibility of qualified workers to receive temporary income during periods of unemployment; to protect the integrity of the U.I. Account through the prevention, deterrence or detection of abuse, misuse and fraud; to maintain the legislative base for Unemployment Insurance and the development of appropriate policies and procedures for its administration; to issue and control Social Insurance Numbers to qualified individuals and to manage annuity accounts issued to individuals and groups under the provision of the Government Annuities Act. In the past, this activity also included the Government's contribution to the U.I. Account and the Government's contribution in respect of Fishermen's Benefits.

Canada Employment Centres (CEC) Management and Joint Services

To provide effective and timely management and administrative support for CEC services to the public.

Immigration Program

Objective

To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, settlement of immigrants in Canada, and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security of Canada.

Activity Description

Selection, Control and Enforcement Operations
To facilitate the entry and stay in Canada of permanent residents and of persons who are considered desirable immigrants or visitors under the provisions of the legislation and of standing policy, to prevent the arrival in Canada or to remove therefrom persons whose presence in Canada is not considered desirable under law or policy, and to achieve this efficiently, effectively and in conformity with applicable legislation and policy.

Settlement
To assist in the settlement and adaptation of recently arrived permanent residents—immigrants and refugees—in order to achieve early participation in Canadian society.

Adjudication
To render judgements regarding the admission of persons to Canada, the removal of persons reported as being in contravention of the Immigration Act, the detention of persons who have been detained during the examination, inquiry and removal process and, with a member of the Immigration and Refugee Board, the eligibility and credible basis of refugee claims made in Canada.

Policy and Management
To advise the Minister on Immigration policy issues, and to provide program and policy direction and administrative support to CEIC and all other departments and agencies involved in the delivery of the Program and to direct the delivery of the Immigration Program in Canada.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interests and concern to women.

Activity Description

Advisory Council on the Status of Women
Recommends to the Government legislation and programs to improve the Status of Women; researches matters pertaining to the Status of Women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the Status of Women.

Immigration and Refugee Board of Canada

Objective

To adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and Canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.

Activity Description

Immigration and Refugee Board of Canada
The Immigration Appeal Division provides an independent legal and administrative process for hearing: appeals by certain individuals against removal orders; appeals by Canadian citizen or permanent resident sponsors against the refusal to land a close family member; and appeals by the Minister of Employment and Immigration against decisions either to grant admission to, or not to order the removal of, people seen at an immigration inquiry. The Convention Refugee Determination Division is responsible for ensuring that all persons in Canada claiming to be refugees receive a fair and expeditious hearing, so as to afford protection to genuine refugees, while discouraging abuse by those making refugee claims for reasons other than a need for protection.

Status of Women—Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator
The provision of advice and recommendation to the Minister responsible for the Status of Women on all matters concerning the effective discharge of the Minister's mandate; the provision of information and liaison services in respect of Government programs and policies concerning the Status of Women.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department/Commission				
						Corporate Management and Services Program				
...	51,171,000	...	...	51,171,000	1	Program expenditures				
...	...	1	...	1	1b	Transfer of $2,551,714 from Employment and Immigration Vote 10				
...	...	1	...	1	1c	Transfer of $3,804,123 from Employment and Immigration Vote 5				
...	...	...	3,804,123	3,804,123		Transfer from: Vote 5				
...	...	...	2,551,714	2,551,714		Vote 10				
...	...	...	1,037,000	1,037,000		TB Vote 10(1)				
...	51,171,000	2	7,392,837	58,563,839		Total—Vote 1	44,797,761	13,766,078	...	51,785,411
...	51,100	...	...	51,100	(S)	Minister of Employment and Immigration—Salary and motor car allowance	51,100	...	...	49,825
...	20,134,000	...	1,926,000	22,060,000	(S)	Contributions to employee benefit plans	22,060,000	...	...	20,488,000
...	...	1,401,000	(433,810)	967,190	(S)	Payments to private collection agencies	967,190	...	...	...
...	**71,356,100**	**1,401,002**	**8,885,027**	**81,642,129**		**Total Program—Budgetary**	**67,876,051**	**13,766,078**	**...**	**72,323,236**
						Employment and Insurance Program				
...	95,725,000	...	...	95,725,000	5	Operating expenditures				
...	...	...	47,673,000	47,673,000		Transfer from TB Vote 10(1)				
...	...	...	(3,804,123)	(3,804,123)		Transfer to: Vote 1				
...	...	...	(3,867)	(3,867)		Vote 6c				
...	...	...	(1,827,094)	(1,827,094)		Vote 16c				
...	...	...	(5,139,791)	(5,139,791)		Vote 25				
...	95,725,000	...	36,898,125	132,623,125		Total—Vote 5	56,067,979	76,555,146	...	68,704,466
...	...	1	...	1	6c	To write-off from the accounts of Canada 83 debts due Her Majesty in Right of Canada in regards to Government Annuity Account overpayments—Transfer of $3,867 from Employment and Immigration Vote 5				
...	...	...	3,867	3,867		Transfer from Vote 5				
...	...	1	3,867	3,868		Total—Vote 6c	3,868	...	...	1,162
...	1,483,662,000	...	...	1,483,662,000	10	Grants and contributions				
...	...	1	...	1	10b	Grants listed in the Estimates				
...	...	...	130,418,000	130,418,000		Transfer from TB Vote 10(1)				
...	...	...	(2,551,714)	(2,551,714)		Transfer to: Vote 1				
...	...	...	(24,013,532)	(24,013,532)		Vote 15				
...	...	...	(3,855,999)	(3,855,999)		Vote 20				
...	...	...	(48,187,207)	(48,187,207)		Vote 25				
...	1,483,662,000	1	51,809,548	1,535,471,549		Total—Vote 10	1,422,846,582	112,624,967	...	1,567,829,773

...	35,000	...	9,178	44,178	(S)	Supplementary retirement benefits—Annuities agents pensions	44,178	...	...	36,023
...	100,226,000	...	9,586,000	109,812,000	(S)	Contributions to employee benefit plans	109,812,000	...	...	102,517,000
...	...	...	3,891	3,891	(S)	Refunds of amounts credited to revenue in previous years	3,891	...	...	10,623
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,614,512,348
...	**1,679,648,000**	**2**	**98,310,609**	**1,777,958,611**		**Total Program—Budgetary**	**1,588,778,498**	**189,180,113**	**...**	**3,353,611,395**
						Immigration Program				
...	173,820,000	...	...	173,820,000	15	Operating expenditures				
...	...	1	...	1	15b	Transfer of $24,013,532 from Employment and Immigration Vote 10				
...	...	1	...	1	15c	Transfer of $761,804 from Employment and Immigration Vote 20				
...	...	...	24,013,532	24,013,532		Transfer from: Vote 10				
...	...	...	761,804	761,804		Vote 20				
...	173,820,000	2	24,775,336	198,595,338		Total—Vote 15	188,137,575	10,457,763	...	189,081,242
...	...	1	...	1	16c	To write-off from the accounts of Canada 2,038 debts due Her Majesty in Right of Canada amounting in the aggregate of $1,827,095 in regards to transportation loans—Transfer of $1,827,094 from Employment and Immigration Vote 5				
...	...	...	1,827,094	1,827,094		Transfer from Vote 5				
...	...	1	1,827,094	1,827,095		Total—Vote 16c	1,827,066	29	...	2,133,372
...	7,891,000	...	...	7,891,000	20	Capital expenditures				
...	...	1	...	1	20b	Transfer of $3,855,999 from Employment and Immigration Vote 10				
...	...	...	3,855,999	3,855,999		Transfer from Vote 10				
...	...	...	(761,804)	(761,804)		Transfer to Vote 15				
..	7,891,000	1	3,094,195	10,985,196		Total—Vote 20	9,356,024	1,629,172	...	...
...	110,349,000	...	...	110,349,000	25	Contributions				
...	...	1	...	1	25b	Transfer of $44,104,999 from Employment and Immigration Vote 10				
...	...	1	...	1	25c	Transfer of $5,139,791 from Employment and Immigration Vote 5 and $4,082,208 from Employment and Immigration Vote 10				
...	...	...	5,139,791	5,139,791		Transfer from: Vote 5				
...	...	...	48,187,207	48,187,207		Vote 10				
...	110,349,000	2	53,326,998	163,676,000		Total—Vote 25	147,908,672	15,767,328	...	102,450,542
...	18,595,000	...	1,779,000	20,374,000	(S)	Contributions to employee benefit plans	20,374,000	...	...	20,284,000
...	...	...	7,108	7,108	(S)	Refunds of amounts credited to revenue in previous years	7,108	...	...	18,124
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,100,534
...	310,655,000	6	84,809,731	395,464,737		Total budgetary	367,610,445	27,854,292	...	315,067,814

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
28,382,027	...	(10,000,000)	10,000,000	28,382,027	(S)	(L) Loans pursuant to the Immigration Act, Section 119. Limit $110,000,000. (Net)	(11,760,099)	...	40,142,126	(7,447,591)
						Total Program—				
...	**310,655,000**	**6**	**84,809,731**	**395,464,737**		**Budgetary**	**367,610,445**	**27,854,292**	**...**	**315,067,814**
28,382,027	**...**	**(10,000,000)**	**10,000,000**	**28,382,027**		**Non-budgetary**	**(11,760,099)**	**...**	**40,142,126**	**(7,447,591)**
						Total Department/Commission—				
...	**2,061,659,100**	**1,401,010**	**192,085,367**	**2,255,065,477**		**Budgetary**	**2,024,264,994**	**230,800,483**	**...**	**3,741,002,445**
28,382,027	**...**	**(10,000,000)**	**10,000,000**	**28,382,027**		**Non-budgetary**	**(11,760,099)**	**...**	**40,142,126**	**(7,447,591)**
						Advisory Council on the Status of Women				
...	3,573,000	...	...	3,573,000	30	Program expenditures	3,385,479	187,521	...	3,475,364
...	**3,573,000**	**...**	**...**	**3,573,000**		**Total Program—Budgetary**	**3,385,479**	**187,521**	**...**	**3,475,364**
						Immigration and Refugee Board of Canada				
...	76,499,000	...	...	76,499,000	35	Program expenditures	64,138,769	12,360,231	...	62,120,277
...	9,511,000	...	910,000	10,421,000	(S)	Contributions to employee benefit plans	10,421,000	...	...	7,136,000
...	**86,010,000**	**...**	**910,000**	**86,920,000**		**Total Program—Budgetary**	**74,559,769**	**12,360,231**	**...**	**69,256,277**
						Status of Women—Office of the Co-ordinator				
...	3,585,000	...	...	3,585,000	40	Program expenditures				
...	...	6,098,976	...	6,098,976	40b	Program expenditures				
...	3,585,000	6,098,976	...	9,683,976		Total—Vote 40	7,040,397	2,643,579	...	4,379,889
...	399,000	...	38,000	437,000	(S)	Contributions to employee benefit plans	437,000	...	...	373,000
...	**3,984,000**	**6,098,976**	**38,000**	**10,120,976**		**Total Program—Budgetary**	**7,477,397**	**2,643,579**	**...**	**4,752,889**
						Total Ministry—				
...	**2,155,226,100**	**7,499,986**	**192,953,367**	**2,355,679,453**		**Budgetary**	**2,109,687,639**	**245,991,814**	**...**	**3,818,486,975**
28,382,027	**...**	**(10,000,000)**	**10,000,000**	**28,382,027**		**Non-budgetary**	**(11,760,099)**	**...**	**40,142,126**	**(7,447,591)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Employment initiatives.

Programs by Activity

Source of authorities: Available from previous years	Source of authorities: As shown in: Main Estimates	Source of authorities: As shown in: Supplementary Estimates	Source of authorities: Adjustments and transfers: Transfers between ministries	Source of authorities: Adjustments and transfers: Transfers within this ministry	Source of authorities: Adjustments and transfers: Statutory adjustments	Source of authorities: Adjustments and transfers: Amounts credited to the vote	Source of authorities: Total available for use		Disposition of authorities: Used in the current year	Disposition of authorities: Variance under or (over)	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department/Commission				
								Corporate Management and Services Program				
								Operating				
...	316,146,100	1,401,002	5,453,000	1,220,837	633,190	(258,762,000)	66,092,129	Corporate management and administration	55,262,719	10,829,410	...	54,433,735
...	38,523,000	...	4,768,000	(5,361,000)	849,000	(28,090,000)	10,689,000	Systems and procedures	8,554,459	2,134,541	...	8,375,017
...	724,000	...	(13,000)	493,000	10,000	(794,000)	420,000	Canada Employment and Immigration Advisory Council	301,788	118,212	...	277,501
								Revenue credited to the vote:				
...	(256,432,000)	...	(4,416,000)	2,086,000	...	258,762,000(1)	...	Corporate management and administration	...	...	...	...
...	(32,000,000)	...	(4,768,000)	8,678,000	...	28,090,000(2)	...	Systems and procedures	...	...	...	...
...	(492,000)	...	13,000	(315,000)	...	794,000(1)	...	Canada Employment and Immigration Advisory Council	...	...	...	...
...	66,469,100	1,401,002	1,037,000	6,801,837	1,492,190	...	77,201,129	Total—Operating	64,118,966	13,082,163	...	63,086,253
								Capital				
...	1,886,000	...	...	4,700,000	...	(4,500,000)	2,086,000	Corporate management and administration	1,589,550	496,450	...	7,823,881
...	4,561,000	...	(1,110,000)	5,300,000	...	(6,400,000)	2,351,000	Systems and procedures	2,165,684	185,316	...	1,383,599
...	1,000	...	...	3,000	...	...	4,000	Canada Employment and Immigration Advisory Council	1,851	2,149	...	29,503
								Revenue credited to the vote:				
...	...	...	...	(4,500,000)	...	4,500,000(1)	...	Corporate management and administration	...	...	...	...
...	(1,561,000)	...	1,110,000	(5,949,000)	...	6,400,000(1)	...	Systems and procedures	...	...	...	...
...	4,887,000	...	...	(446,000)	...	...	4,441,000	Total—Capital	3,757,085	683,915	...	9,236,983
								Program Summary				
...	61,600,100	1,401,002	1,037,000	3,506,837	633,190	...	68,178,129	Corporate management and administration	56,852,269	11,325,860	...	62,257,616
...	9,523,000	...	...	2,668,000	849,000	...	13,040,000	Systems and procedures	10,720,143	2,319,857	...	9,758,616
...	233,000	...	...	181,000	10,000	...	424,000	Canada Employment and Immigration Advisory Council	303,639	120,361	...	307,004
...	**71,356,100**	**1,401,002**	**1,037,000**	**6,355,837**	**1,492,190**	**...**	**81,642,129**	**Total Program—Budgetary**	**67,876,051**	**13,766,078**	**...**	**72,323,236**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Employment and Insurance Program				
								Operating				
...	162,978,000	...	33,926,000	(52,662,370)	511,000	(8,109,000)	136,643,630	Human resource development programs	93,860,871	42,782,759	...	98,779,493
...	273,096,000	...	16,564,000	(14,363,000)	897,000	(247,064,000)	29,130,000	National employment services	27,580,197	1,549,803	...	30,822,376
...	438,480,000	1	58,227,000	(10,334,101)	6,382,178	(487,757,000)	4,998,078	Unemployment insurance	4,778,935	219,143	...	1,553,693,042
...	135,155,000	...	27,999,100	53,579,363	1,808,891	(149,137,000)	69,405,354	Canada Employment Centres (CEC) management and joint services	37,483,497	31,921,857	...	32,799,964
								Revenue credited to the vote:				
...	(11,793,000)	...	...	3,684,000	...	8,109,000(2)	...	Human resource development programs	...	...	...	...
...	(260,673,000)	...	(2,817,000)	16,426,000	...	247,064,000(2)	...	National employment services	...	...	...	...
...	(433,000,000)	...	(58,227,000)	3,470,000	...	487,757,000(1)	...	Unemployment insurance	...	...	...	...
...	(108,746,000)	...	(27,999,100)	(12,391,900)	...	149,137,000(1)	...	Canada Employment Centres (CEC) management and joint services	...	...	...	...
...	195,497,000	1	47,673,000	(12,592,008)	9,599,069	...	240,177,062	Total—Operating	163,703,500	76,473,562	...	1,716,094,875
								Capital				
...	173,000	...	...	1,137,000	...	...	1,310,000	Human resource development programs	1,302,755	7,245	...	1,118,202
...	191,000	...	...	1,654,000	...	(1,845,000)	...	National employment services	...	...	...	...
...	19,814,000	...	(5,022,100)	5,534,100	...	(20,326,000)	...	Unemployment insurance	...	...	...	...
...	316,000	...	...	4,684,000	...	(4,000,000)	1,000,000	Canada Employment Centres (CEC) management and joint services	925,661	74,339	...	2,931,959
								Revenue credited to the vote:				
...	(191,000)	...	...	(1,654,000)	...	1,845,000(1)	...	National employment services	...	...	...	...
...	(19,814,000)	...	5,022,100	(5,534,100)	...	20,326,000(1)	...	Unemployment insurance	...	...	...	...
...	...	...	...	(4,000,000)	...	4,000,000(1)	...	Canada Employment Centres (CEC) management and joint services	...	...	...	...
...	489,000	...	...	1,821,000	...	...	2,310,000	Total—Capital	2,228,416	81,584	...	4,050,161
								Transfer payments				
...	2,871,241,000	1	130,418,000	(82,562,340)	...	...	2,919,096,661	Human resource development programs	2,803,949,891	115,146,770	...	2,105,524,117
...	12,421,000	...	...	3,953,888	...	...	16,374,888	National employment services	14,844,691	1,530,197	...	13,431,656

...	...	...	...	...	...	...	...	Unemployment insurance	...	...	...	65,636,586
...	(1,400,000,000)	...	...	...	...	...	(1,400,000,000)	Benefits paid in accordance with the following sections of the Unemployment Insurance Act: Sections 24, 25 and 26 with respect to the human resource development programs activity	(1,395,948,000)	(4,052,000)	...	(551,126,000)
...	1,483,662,000	1	130,418,000	(78,608,452)	...	...	1,535,471,549	Total—Transfer payments	1,422,846,582	112,624,967	...	1,633,466,359
								Program Summary				
...	1,622,599,000	1	164,344,000	(130,403,710)	511,000	...	1,657,050,291	Human resource development programs	1,503,165,517	153,884,774	...	1,654,295,812
...	24,844,000	...	13,747,000	6,016,888	897,000	...	45,504,888	National employment services	42,424,888	3,080,000	...	44,254,032
...	5,480,000	1	...	(6,864,101)	6,382,178	...	4,998,078	Unemployment insurance	4,778,935	219,143	...	1,619,329,628
...	26,725,000	...	...	41,871,463	1,808,891	...	70,405,354	Canada Employment Centres (CEC) management and joint services	38,409,158	31,996,196	...	35,731,923
...	**1,679,648,000**	**2**	**178,091,000**	**(89,379,460)**	**9,599,069**	**...**	**1,777,958,611**	**Total Program—Budgetary**	**1,588,778,498**	**189,180,113**	**...**	**3,353,611,395**
								Immigration Program				
								Operating				
...	108,291,000	1	...	22,897,107	1,418,108	...	132,606,216	Selection, control and enforcement operations	130,052,979	2,553,237	...	125,389,006
...	5,553,000	1	...	955,324	17,000	...	6,525,325	Settlement	4,179,747	2,345,578	...	5,049,110
...	7,274,000	...	...	690,000	5,000	...	7,969,000	Adjudication	7,278,257	690,743	...	7,223,782
...	71,297,000	1	...	2,059,999	346,000	...	73,703,000	Policy and management	68,683,230	5,019,770	...	71,194,178
...	192,415,000	3	...	26,602,430	1,786,108	...	220,803,541	Total—Operating	210,194,213	10,609,328	...	208,856,076
								Capital				
...	304,000	1	...	1,563,999	...	...	1,868,000	Selection, control and enforcement operations	489,612	1,378,388	...	939,115
...	6,000	...	...	...	...	...	6,000	Settlement	...	6,000	...	22,114
...	15,000	...	...	44,000	...	...	59,000	Adjudication	36,104	22,896	...	115,086
...	7,566,000	...	...	1,486,196	...	...	9,052,196	Policy and management	8,981,844	70,352	...	2,684,881
...	7,891,000	1	...	3,094,195	...	...	10,985,196	Total—Capital	9,507,560	1,477,636	...	3,761,196
								Transfer payments				
...	...	...	...	...	...	...	...	Selection, control and enforcement operations	...	...	...	264,748
...	110,349,000	2	...	53,326,998	...	...	163,676,000	Settlement	147,908,672	15,767,328	...	102,185,794
...	110,349,000	2	...	53,326,998	...	...	163,676,000	Total—Transfer payments	147,908,672	15,767,328	...	102,450,542
								Non-budgetary				
28,382,027	...	(10,000,000)	...	...	10,000,000	...	28,382,027	Settlement	(11,760,099)	...	40,142,126	(7,447,591)
								Program Summary				
...	108,595,000	2	...	24,461,106	1,418,108	...	134,474,216	Selection, control and enforcement operations	130,542,591	3,931,625	...	126,592,869
								Settlement—				
...	115,908,000	3	...	54,282,322	17,000	...	170,207,325	Budgetary	152,088,419	18,118,906	...	107,257,018
28,382,027	...	(10,000,000)	...	...	10,000,000	...	28,382,027	Non-budgetary	(11,760,099)	...	40,142,126	(7,447,591)

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	7,289,000	...	...	734,000	5,000	...	8,028,000	Adjudication	7,314,361	713,639	...	7,338,868
...	78,863,000	1	...	3,546,195	346,000	...	82,755,196	Policy and management	77,665,074	5,090,122	...	73,879,059
								Total Program—				
...	**310,655,000**	**6**	...	**83,023,623**	**1,786,108**	...	**395,464,737**	**Budgetary**	**367,610,445**	**27,854,292**	...	**315,067,814**
28,382,027	...	**(10,000,000)**	...	...	**10,000,000**	...	**28,382,027**	**Non-budgetary**	**(11,760,099)**	...	**40,142,126**	**(7,447,591)**
								Total Department/Commission—				
...	**2,061,659,100**	**1,401,010**	**179,128,000**	...	**12,877,367**	...	**2,255,065,477**	**Budgetary**	**2,024,264,994**	**230,800,483**	...	**3,741,002,445**
28,382,027	...	**(10,000,000)**	...	...	**10,000,000**	...	**28,382,027**	**Non-budgetary**	**(11,760,099)**	...	**40,142,126**	**(7,447,591)**
								Advisory Council on the Status of Women				
...	3,548,000	...	...	...	...	...	3,548,000	Operating	3,359,981	188,019	...	3,366,718
...	25,000	...	...	...	...	...	25,000	Capital	25,498	(498)	...	108,646
...	**3,573,000**	...	...	...	...	...	**3,573,000**	**Total Program—Budgetary**	**3,385,479**	**187,521**	...	**3,475,364**
								Immigration and Refugee Board of Canada				
...	85,776,000	...	...	...	910,000	...	86,686,000	Operating	72,987,635	13,698,365	...	65,717,861
...	234,000	...	...	...	...	...	234,000	Capital	1,572,134	(1,338,134)	...	3,538,416
...	**86,010,000**	...	...	...	**910,000**	...	**86,920,000**	**Total Program—Budgetary**	**74,559,769**	**12,360,231**	...	**69,256,277**
								Status of Women—Office of the Co-ordinator				
...	3,948,000	5,898,976	...	(199,590)	38,000	...	9,685,386	Operating	7,041,807	2,643,579	...	4,446,743
...	36,000	200,000	...	149,590	...	...	385,590	Capital	385,590	...	...	306,146
...	...	...	...	50,000	...	...	50,000	Transfer payments	50,000	...	...	...
...	**3,984,000**	**6,098,976**	...	...	**38,000**	...	**10,120,976**	**Total Program—Budgetary**	**7,477,397**	**2,643,579**	...	**4,752,889**
								Total Ministry—				
...	**2,155,226,100**	**7,499,986**	**179,128,000**	...	**13,825,367**	...	**2,355,679,453**	**Budgetary**	**2,109,687,639**	**245,991,814**	...	**3,818,486,975**
28,382,027	...	**(10,000,000)**	...	...	**10,000,000**	...	**28,382,027**	**Non-budgetary**	**(11,760,099)**	...	**40,142,126**	**(7,447,591)**

(1) The amount of revenue credited to the vote available for spending was increased during the year.

(2) The amount of revenue credited to the vote available for spending was reduced during the year.

Transfer Payments

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in										
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department/Commission				
							Employment and Insurance Program				
							Grants				
							Human resource development programs				
...	88,068,000	...	...	38,850,000	...	126,918,000	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	116,288,975	10,629,025	...	94,687,956
...	1,000,000	...	...	...	...	1,000,000	Grants to the Sectoral Training Fund of the electrical and electronics manufacturing industry	197,738	802,262	...	250,000
...	...	1	...	429,999	...	430,000	Grants to corporate employers and associations to promote student employment opportunities	405,620	24,380	...	428,726
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	15,000
...	89,068,000	1	...	39,279,999	...	128,348,000		116,892,333	11,455,667	...	95,381,682
							National employment services				
...	175,000	...	...	...	...	175,000	Frontier College of Canada	175,000	...	...	175,000
...	625,000	...	...	...	...	625,000	Grants to voluntary non-profit organizations for activities that will assist in improving the employability of groups of Canadians such as disabled persons, natives, women, youth, and other special groups	621,512	3,488	...	460,165
...	1,000,000	...	...	...	...	1,000,000	Grants to voluntary organizations—Literacy Corps	1,000,000	...	...	1,000,000
...	1,800,000	...	...	...	...	1,800,000		1,796,512	3,488	...	1,635,165
...	**90,868,000**	**1**	**...**	**39,279,999**	**...**	**130,148,000**	**Total—Grants**	**118,688,845**	**11,459,155**	**...**	**97,016,847**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Human resource development programs				
...	1,382,173,000	...	130,418,000	(121,842,339)	...	1,390,748,661	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	1,291,109,558	99,639,103	...	1,458,859,195
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	157,240
...	1,382,173,000	...	130,418,000	(121,842,339)	...	1,390,748,661		1,291,109,558	99,639,103	...	1,459,016,435
							National employment services				
...	10,421,000	...	...	3,950,888	...	14,371,888	Payments to provinces, companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	12,845,807	1,526,081	...	11,679,884
...	200,000	...	...	3,000	...	203,000	Job Accommodation Network of America	202,372	628	...	116,607
...	10,621,000	...	...	3,953,888	...	14,574,888		13,048,179	1,526,709	...	11,796,491
							Unemployment insurance				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	65,636,586
...	**1,392,794,000**	**...**	**130,418,000**	**(117,888,451)**	**...**	**1,405,323,549**	**Total—Contributions**	**1,304,157,737**	**101,165,812**	**...**	**1,536,449,512**
							Program Summary by Activity				
...	1,471,241,000	1	130,418,000	(82,562,340)	...	1,519,096,661	Human resource development programs	1,408,001,891	111,094,770	...	1,554,398,117
...	12,421,000	...	...	3,953,888	...	16,374,888	National employment services	14,844,691	1,530,197	...	13,431,656
...	...	...	...	...	...	...	Unemployment insurance	...	...	...	65,636,586
...	**1,483,662,000**	**1**	**130,418,000**	**(78,608,452)**	**...**	**1,535,471,549**	**Total Program**	**1,422,846,582**	**112,624,967**	**...**	**1,633,466,359**

							Immigration Program				
							Grants				
							Settlement				
...	...	1	...	74,999,999	...	75,000,000	Grant to the province of Quebec as financial compensation to accompany the federal withdrawal from reception and integration services to immigrants as per Section 26 of the Canada/Quebec Accord relating to immigration and temporary admission of aliens	75,000,000	...	...	...
...	...	**1**	...	**74,999,999**	...	**75,000,000**	**Total—Grants**	**75,000,000**	...	...	...
							Contributions				
							Selection, control and enforcement operations				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	264,748
							Settlement				
...	74,463,000	1	...	(22,067,001)	...	52,396,000	Adjustment assistance	42,777,891	9,618,109	...	74,783,365
...	15,960,000	...	...	(4,116,000)	...	11,844,000	Immigrant settlement and adaptation	10,334,510	1,509,490	...	9,848,560
...	2,000,000	...	...	...	...	2,000,000	Host program	1,345,567	654,433	...	999,042
...	6,000,000	...	...	4,500,000	...	10,500,000	Designated counsel	10,157,123	[illegible]42,877	...	9,717,658
...	11,126,000	...	...	...	...	11,126,000	Settlement Language Program	7,484,620	3,641,380	...	6,837,169
...	800,000	...	...	10,000	...	810,000	International Organization for Migration	808,961	1,039	...	...
...	110,349,000	1	...	(21,673,001)	...	88,676,000		72,908,672	15,767,328	...	102,185,794
...	**110,349,000**	**1**	...	**(21,673,001)**	...	**88,676,000**	**Total—Contributions**	**72,908,672**	**15,767,328**	...	**102,450,542**
							Program Summary by Activity				
...	...	...	...	...	...	...	Selection, control and enforcement operations	...	...	...	264,748
...	110,349,000	2	...	53,326,998	...	163,676,000	Settlement	147,908,672	15,767,328	...	102,185,794
...	**110,349,000**	**2**	...	**53,326,998**	...	**163,676,000**	**Total Program**	**147,908,672**	**15,767,328**	...	**102,450,542**
...	**1,594,011,000**	**3**	**130,418,000**	**(25,281,454)**	...	**1,699,147,549**	**Total Department/Commission**	**1,570,755,254**	**128,392,295**	...	**1,735,916,901**
							Status of Women—Office of the Co-ordinator				
							Contributions				
...	...	...	...	50,000	...	50,000	Aboriginal Women and Economic Development Steering Committee	50,000	...	...	...
...	...	...	...	**50,000**	...	**50,000**	**Total Program**	**50,000**	...	...	...
...	**1,594,011,000**	**3**	**130,418,000**	**(25,231,454)**	...	**1,699,197,549**	**Total Ministry**	**1,570,805,254**	**128,392,295**	...	**1,735,916,901**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department/Commission			
Corporate Management and Services Program			
Budgetary (respendable revenues)			
Corporate management and administration			
Recoverable expenditures from the Unemployment Insurance Account	256,432,000	263,262,000	281,039,000
Recovery—Secondment expense—Other Government departments	...	...	12,543
	256,432,000	263,262,000	281,051,543
Systems and procedures			
Recoverable expenditures from the Unemployment Insurance Account	33,561,000	34,490,000	53,692,000
Recovery—Secondment expense—Other Government departments	...	...	62
	33,561,000	34,490,000	53,692,062
Canada Employment and Immigration Advisory Council			
Recoverable expenditures from the Unemployment Insurance Account	492,000	794,000	810,000
Recovery—Secondment expense—Other Government departments	...	...	797
	492,000	794,000	810,797
Total Program—Budgetary	**290,485,000** (1)	**298,546,000**	**335,554,402**
Employment and Insurance Program			
Budgetary (respendable revenues)			
Human resource development programs			
Recoverable expenditures from the Unemployment Insurance Account	11,793,000	8,109,000	3,871,000
Recovery—Secondment expense—Other Government departments	...	...	1,193
	11,793,000	8,109,000	3,872,193
National employment services			
Recoverable expenditures from the Unemployment Insurance Account	260,864,000	248,909,000	269,813,000
Recovery—Secondment expense—Other Government departments	...	...	2,447
	260,864,000	248,909,000	269,815,447
Unemployment insurance			
Recoverable expenditures from the Unemployment Insurance Account	452,814,000	508,083,000	492,903,000
Recovery—Secondment expense—Other Government departments	...	...	1,607
	452,814,000	508,083,000	492,904,607
Canada Employment Centres (CEC) management and joint services			
Recoverable expenditures from the Unemployment Insurance Account	108,746,000	153,137,000	165,526,000
Recovery—Secondment expense—Other Government departments	...	...	684
	108,746,000	153,137,000	165,526,684
Total Program—Budgetary	**834,217,000** (1)	**918,238,000**	**932,118,931**
Immigration Program			
Budgetary (respendable revenues)			
Recovery—Secondment expense—Other Government departments	...	...	18,771
Non-budgetary (respendable receipts)			
Settlement			
Loan repayments—Section 119	(10,000,000)	18,203,621	20,915,743
Total Program—			
Budgetary	**...**	**...**	**18,771**
Non-budgetary	**(10,000,000)**	**18,203,621**	**20,915,743** (2)
Total Department/Commission—			
Budgetary	**1,124,702,000** (1)	**1,216,784,000**	**1,267,692,104**
Non-budgetary	**(10,000,000)**	**18,203,621**	**20,915,743** (2)
Total Ministry—			
Budgetary	**1,124,702,000**	**1,216,784,000**	**1,267,692,104**
Non-budgetary	**(10,000,000)**	**18,203,621**	**20,915,743** (2)

(1) The amount of revenue credited to the vote available for spending was increased during the year

(2) Amends reporting in previous year's Public Accounts.

Revenue

	Current year	Previous year
	$	$
Department/Commission		
Corporate Management and Services Program		
Tax Revenue—		
Goods and services tax	7,472	140
Total Tax Revenue	**7,472**	**140**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of bad debt	396	...
Salary overpayments	65,631	26,646
Sundries	179,960	142,618
Adjustments of Prior Year's Payables at Year End	2,602,137	1,164,755
	2,848,124	1,334,019
Other non-tax revenue—		
Court costs	4,162	159
Conscience money	35	144
Crown owned housing	...	766
Actuarial surplus/Annuities account	2,549,266	2,513,149
Sundries	849	4,149
	2,554,312	2,518,367
Total Non-Tax Revenue	**5,402,436**	**3,852,386**
Total Program	**5,409,908**	**3,852,526**
Employment and Insurance Program		
Tax Revenue—		
Goods and services tax	6,647	408
Total Tax Revenue	**6,647**	**408**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of bad debts	13,068	20,429
Salary overpayments	107,781	123,955
Recovery of previous year's loss of money	12,240	7,186
Department 36—Overpayment reported in GARS	1,434,761	1,130,855
National Training Program—Allowances	286,910	130,239
National Training Program—Industrial	134	859
Job entry—Canadian Jobs Strategy	788,513	1,389,188
Job development—Canadian Jobs Strategy	650,265	608,080
Skill investment—Canadian Jobs Strategy	91,182	268,109
Skill shortages—Canadian Jobs Strategy	117,657	109,429
Old year—Canadian Jobs Strategy—Advance claimed	7,258	...
Outreach Program	73,362	131,902
Manpower mobility and trainee travel grant	12,015	12,944
Local Employment Assistance Program	53,860	70,656
Canada Works and Young Canada Works	30,497	56,167
Youth Training Option	1,099	5,500
Canada Community Development Projects	35,587	7,161
Local Economic Development Assistance Program	...	185
Community Employment Program	42,964	31,589
Overpayment of course purchase	39,649	13,678
Recovery of salary costs—Secondments	38,263	...
Sundries	1,121,439	3,857,608
Adjustments of Prior Year's Payables at Year End	1,295,945	2,114,418
	6,254,449	10,090,137
Services and service fees—		
Employment authorization	...	225
Access to information	1,764	1,917
	1,764	2,142
Other non-tax revenue—		
Crown housing	201,437	202,630
Court costs	657	262
Conscience money	1	10
Unemployment Insurance fines	1,623,603	2,031,917
Other fines and penalties	1,553	...
Sundries	42,828	34,738
	1,870,079	2,269,557
Total Non-Tax Revenue	**8,126,292**	**12,361,836**
Total Program	**8,132,939**	**12,362,244**
Immigration Program		
Tax Revenue—		
Goods and services tax	28,229	...
Total Tax Revenue	**28,229**	...
Non-Tax Revenue—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loan	347,653	535,687
Refunds of previous years' expenditure—		
Recovery of previous year's loss of money	1,190	121
Recovery of bad debts	46,604	877
Salary overpayment	12,657	49,186
Transportation assistance to settlers	(31)	31
Recoverable adjustment assistance loans	1,250	1,642

Revenue—*Concluded*

	Current year	Previous year
	$	$
Immigration adjustment assistance overpayments	88,821	51,571
Sundries	422,027	90,822
Adjustments of Prior Year's Payables at Year End	415,254	584,662
	987,772	778,912
Services and service fees—		
Application fees—		
Permanent residence	36,744,509	25,221,155
Employment authorization	9,206,627	9,572,271
Employment authorization—Entertainers	576,166	398,804
Visitor visa extension	2,484,863	3,437,915
Amendment/verification of landing	378,522	452,530
Rate of exchange differential	20,936	13,458
Students	3,788,289	1,350
Minister's permit	851,092	...
Minister's permit—Extension	452,849	...
Discretionary entry	548,991	...
Replacement of immigration documents	65,825	...
Returning resident permit	546,955	...
A55 minister's consent	107,855	...
Criminal rehabilitation	8,775	...
Investment proposal amendment	69,025	...
Transcript of inquiry	6,636	...
Callout/overtime	6,440	...
Investment proposal assessment	106,650	...
Order in council	1,801,550	...
Family business	39,150	...
Employment validation	59,050	...
Special services	3,052,919	1,500
Access to information	...	10
Prepaid telegrams and cables	110	900
	60,923,784	39,099,893
Other non-tax revenue—		
Court costs	1,241	628
Conscience money	1,045	2,043
Transportation company penalties	755,776	997,079
Immigration Act fines	97,247	81,871
Forfeitures	557,012	678,026
Removal and detention costs	839,965	3,794,025
Sundries	22,416	9,608
	2,274,702	5,563,280
Total Program	**64,562,140**	**45,977,772**
Total Department/Commission	**78,104,987**	**62,192,542**

	Current year	Previous year
	$	$
Immigration and Refugee Board of Canada		
Tax Revenue—		
Goods and services tax	2,002	...
Total Tax Revenue	**2,002**	...
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	41,894	9,712
Adjustments of Prior Year's Payables at Year End	709,640	261,007
	751,534	270,719
Proceeds from sales	59,009	42,128
Other non-tax revenue	...	120
Total Non-Tax Revenue	**810,543**	**312,967**
Total Program	**812,545**	**312,967**
Status of Women—Office of the Co-ordinator		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	3,905	295
Adjustments of Prior Year's Payables at Year End	31,459	5,866
	35,364	6,161
Other non-tax revenue	...	5
Total Program	**35,364**	**6,166**
Ministry Summary		
Tax Revenue—		
Goods and services tax	44,350	548
Total Tax Revenue	44,350	548
Non-Tax Revenue—		
Return on investments	347,653	535,687
Refunds of previous years' expenditure	10,877,243	12,479,948
Services and service fees	60,925,548	39,102,035
Proceeds from sales	59,009	42,128
Other non-tax revenue	6,699,093	10,351,329
Total Non-Tax Revenue	78,908,546	62,511,127
Total Ministry	**78,952,896**	**62,511,675**

SECTION 7

1991-92
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada International Assistance Corporation

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Department

Objective

To advance the development of Canada's economy, in a manner consistent with federal environmental and social objectives, by contributing to the timely and efficient development and use of Canada's mineral and energy resources and by augmenting knowledge and understanding of the Canadian landmass.

Activity Description

Energy

Develops and implements an integrated approach to energy policy development and planning; provides policy advice to the Minister on Canada's energy fiscal regime, and on energy markets, transportation, and storage; conducts analysis and studies of energy resources, and of domestic and international energy markets; conducts financial and economic analysis of major energy projects; negotiates agreements with provincial and territorial governments and industry; represents Canadian energy interest internationally; develops, maintains and tests contigency plans for energy emergencies; assesses Canada's non-conventional energy supplies; develops initiatives to promote efficient development and use of energy in Canada; and conducts analysis and provides information on the financial and investment performance of the petroleum industry in Canada.

Administration of Frontier Oil and Gas Lands

Prepares regulations and legislation; negotiates, disposes and manages oil and gas rights; approves development and production plans; supervises and regulates oil and gas activities; evaluates oil and gas potential; negotiates and monitors Canada's benefits; sets environmental conditions, including oil spill contingency plans; promotes applied research on oil and gas matters related to the approval process; and coordinates interdepartmental and intergovernmental co-operative resource management efforts.

Mineral and Metal Policy

Develops and implements an integrated approach to mineral policy and mineral program planning; provides policy advice to the Minister, senior officials, other federal departments, other governments and industry on mineral products, markets, economics and environmental impacts; negotiates, coordinates and administers mineral development agreements with the provinces and territories; develops, implements and manages commodity-specific programs and initiatives; designs and administers incentive programs to encourage oil, gas and mining exploration and development; monitors and forecasts activity levels and impacts of programs on target industries; and provides timely and accurate economic, technical and scientific information on the minerals and metals sector.

Mineral and Energy Technology

Conducts and sponsors, in partnership with industry, universities and research institutes, research and engineering development in mineral and energy technology, including mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium, and other fuels, together with selected areas of energy conservation, efficiency and diversification, and energy fuels transportation; transfers technology to the private sector; and identifies in cooperation with clients technological opportunities in mining, metallurgy and energy. Regulates throughout Canada the manufacture, importation, storage and sale of explosives by inspecting and licensing factories and magazines, tests and authorizes explosives; provides technical advice on explosives to other governmental agencies (international, federal and provincial); and provides training courses on explosives safety. Develops federal energy R&D policies to support national energy strategy options; plans and coordinates federal energy R&D activities; collects and disseminates the information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; provides advice on allocation of federal energy R&D resources; plans and implements information, research, development and demonstration and technology transfer activities to promote energy efficiency and diversity.

Geological Surveys

Conducts geological, geophysical and geochemical research and surveys; operates national networks of geophysical observatories; estimates mineral and non-renewable energy resources; investigates geological phenomena posing hazards to human activities and the environment; develops geophysical and other technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian participation in international geoscience; co-operates with the provinces; provides advice to Government; and produces and disseminates maps and reports. Provides coordinated logistic support to public and private sector groups conducting scientific studies in the Arctic; provides professional, technical and managerial advice and support to clients; and provides information about scientific operations in the Arctic to the scientific community and to the local inhabitants.

Surveying, Mapping and Remote Sensing

Establishes and maintains a national network of accurately positioned horizontal and vertical reference monuments; acquires and maintains topographical maps and geographical information on the Canadian landmass; prepares, publishes and distributes topographical maps, aeronautical charts and publications, aerial photographs, gazetteers and the "National Atlas of Canada", regulates and manages property surveys on federal lands, and maintains international boundaries. Revises, processes, archives and disseminates data from remote sensing satellites; provides airborne remote sensing for research and demonstration projects; develops the full range of satellite and airborne remote sensing technology from sensor to image analysis systems; transfers the resulting technology to Canadian industry; supports the technology and applied R&D by industry, universities and governmental agencies; promotes and coordinates the development of geographical information, system technologies and applications; promotes the development of international marketing abilities of the Canadian surveying, mapping and remote sensing industry and assists such marketing where appropriate; and provides technical assistance to operational users of remote sensing for resource management and environmental monitoring.

Administration

Provides overall policy and direction to align departmental objectives to ministerial and governmental priorities, to set goals and monitor results and to manage allocated resources in an effective and efficient manner. Provides financial, human resources, administrative and informatics management and support services to departmental operations.

Atomic Energy Control Board

Objective

To control atomic energy in the interests of health and safety and national security.

Activity Description

Administration of Atomic Energy Control Regulations and Participation in Measures for International Control of Atomic Energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the Nuclear Liability Act, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

(i) the construction and operation of pipelines and international power lines,

(ii) traffic, tolls, and tariffs of pipelines, and

(iii) exports of gas, oil, and electricity and imports of gas and oil; and to advise the Minister of Energy, Mines and Resources on the development and use of energy resources.

Activity Description

Energy Regulation and Advice

- Advice and Inquiry: Use of the Board's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas, and electricity. Inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy security.
- Facilities Regulation: Ensuring expeditious, safe, and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, Tolls, and Tariffs Regulation: Ensuring that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy Trade: Ensuring Canadian interests are served through participation in the developing North American market for electrical power, gas, and oil.
- Program Management and Services: Providing effective support and advice to Board Members, departmental managers, and employees so that program objectives may be achieved.

Petro-Canada International Assistance Corporation

Objective

To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	393,329,000	...	...	393,329,000	1	Operating expenditures	379,123,061	14,205,939	...	403,364,445
...	53,613,000	...	...	53,613,000	5	Capital expenditures				
...	...	1	...	1	5b	Transfer of $330,199 from Energy, Mines and Resources, Vote 10				
...	...	...	330,199	330,199		Transfer from Vote 10				
...	53,613,000	1	330,199	53,943,200		Total—Vote 5	45,787,380	8,155,820	...	44,308,834
...	250,512,000	...	...	250,512,000	10	Grants and contributions				
...	...	...	(330,199)	(330,199)		Transfer to Vote 5				
...	250,512,000	...	(330,199)	250,181,801		Total—Vote 10	157,995,149	92,186,652	...	309,627,862
...	51,100	...	...	51,100	(S)	Minister of Energy, Mines and Resources—Salary and motor car allowance	51,100	...	...	49,825
...	33,846,000	...	3,237,000	37,083,000	(S)	Contributions to employee benefit plans	37,083,000	...	...	36,026,000
...	7,000,000	...	3,565,040	10,565,040	(S)	Payments to Interprovincial Pipe Line Company in respect of deficiencies related to the Montreal extension	10,565,040	...	...	8,352,211
29,986,954	9,437,000	...	(9,437,000)	29,986,954	(S)	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act) Total authority of $200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to Section 237(1) of the Act				
29,986,954	9,437,000	...	(9,437,000)	29,986,954		Total	2,707,707	...	27,279,247	2,825,892
155,106,289	46,163,000	...	(46,163,000)	155,106,289	(S)	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	39,742,155	...	115,364,134	23,865,116
...	2,800,000	...	(390,000)	2,410,000	(S)	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	2,410,000	...	...	2,410,000
...	...	...	500,000,000	500,000,000	(S)	Payment of petroleum compensation to persons in accordance with the Energy Administration Act Total annual authorized limit in accordance with Section 86(3) of the Act. Limit of $500,000,000	(867,731)	500,867,731	...	(867,731)
...	950,000	...	(104,324)	845,676	(S)	Canada/Nova Scotia Offshore Petroleum Board (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	845,676	...	...	875,000

16,969,068	13,969,000	...	(13,969,000)	16,969,068	(S)	Canada/Nova Scotia Drilling Fund Total authorized limit pursuant to Part VII, Section 242 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act. Limit of $25,000,000				
16,969,068	13,969,000	...	(13,969,000)	16,969,068		Total	12,635,418	...	4,333,650	...
...	...	...	3,268,461	3,268,461	(S)	Federal Court awards	3,268,461	...	...	...
...	...	...	8,534	8,534	(S)	Refunds of amounts credited to revenue in previous years	8,534	...	...	215,890
...	...	...	...	...		Appropriations not required for the current year	...	...	...	14,227
202,062,311	811,670,100	1	440,015,711	1,453,748,123		Total budgetary	691,354,950	615,416,142	146,977,031	831,067,571
...	154,800,000	...	...	154,800,000	L15	Payments in respect of the Lloydminster Oil Upgrader. (Gross)				
...	...	90,000,000	...	90,000,000	L15b	Payments in respect of the Lloydminster Oil Upgrader. (Gross)				
...	154,800,000	90,000,000	...	244,800,000		Total—Vote L15	223,107,932	21,692,068	...	142,063,477
...	9,897,000	...	...	9,897,000	L20	Loans to finance regional electrical interconnections. (Gross)	9,897,000	...	...	...
...	164,697,000	90,000,000	...	254,697,000		Total non-budgetary	233,004,932	21,692,068	...	142,063,477
						Total Department—				
202,062,311	**811,670,100**	**1**	**440,015,711**	**1,453,748,123**		**Budgetary**	**691,354,950**	**615,416,142**	**146,977,031**	**831,067,571**
...	**164,697,000**	**90,000,000**	**...**	**254,697,000**		**Non-budgetary**	**233,004,932**	**21,692,068**	**...**	**142,063,477**
						Atomic Energy Control Board				
...	35,161,000	...	...	35,161,000	25	Program expenditures	33,649,353	1,511,647	...	31,865,349
...	3,224,000	...	308,000	3,532,000	(S)	Contributions to employee benefit plans	3,532,000	...	...	2,944,000
...	**38,385,000**	**...**	**308,000**	**38,693,000**		**Total Program—Budgetary**	**37,181,353**	**1,511,647**	**...**	**34,809,349**
						Atomic Energy of Canada Limited				
...	176,403,000	...	...	176,403,000	30	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	175,973,000	430,000	...	167,456,000
...	**176,403,000**	**...**	**...**	**176,403,000**		**Total Program—Budgetary**	**175,973,000**	**430,000**	**...**	**167,456,000**
						National Energy Board				
...	23,331,000	...	...	23,331,000	35	Program expenditures				
...	...	13,218,390	...	13,218,390	35b	Program expenditures				
...	23,331,000	13,218,390	...	36,549,390		Total—Vote 35	33,957,250	2,592,140	...	20,609,226
...	2,852,000	...	273,000	3,125,000	(S)	Contributions to employee benefit plans	3,125,000	...	...	3,020,000
...	**26,183,000**	**13,218,390**	**273,000**	**39,674,390**		**Total Program—Budgetary**	**37,082,250**	**2,592,140**	**...**	**23,629,226**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Petro-Canada International Assistance Corporation				
...	51,000,000	...	...	51,000,000	40	Payments to Petro-Canada International Assistance Corporation				
...	...	...	(397,800)	(397,800)		Transfer to: Vote 30 (External Affairs)				
...	...	...	(36,902,200)	(36,902,200)		Vote 35 (External Affairs)				
...	51,000,000	...	(37,300,000)	13,700,000		Total—Vote 40	13,700,000	...	...	43,000,000
...	**51,000,000**	**...**	**(37,300,000)**	**13,700,000**		**Total Program—Budgetary**	**13,700,000**	**...**	**...**	**43,000,000**
						Total Ministry—				
202,062,311	**1,103,641,100**	**13,218,391**	**403,296,711**	**1,722,218,513**		**Budgetary**	**955,291,553**	**619,949,929**	**146,977,031**	**1,099,962,146**
...	**164,697,000**	**90,000,000**	**...**	**254,697,000**		**Non-budgetary**	**233,004,932**	**21,692,068**	**...**	**142,063,477**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	30,247,000	...	...	3,055,244	827,101	...	34,129,345	Energy	32,261,164	1,868,181	...	37,119,425
...	6,500,000	...	...	(3,179,744)	(550,256)	...	2,770,000	Administration of Frontier Oil and Gas Lands	...	2,770,000	...	...
...	30,627,000	...	...	(2,675,500)	3,579,534	...	31,531,034	Mineral and metal policy	24,358,775	7,172,259	...	29,255,456
...	96,502,000	...	...	2,300,000	679,770	...	99,481,770	Mineral and energy technology	99,300,989	180,781	...	99,383,553
...	108,132,000	...	...	500,000	809,250	...	109,441,250	Geological surveys	109,288,770	152,480	...	104,811,120
...	92,044,000	...	...	1,100,000	679,790	...	93,823,790	Surveying, mapping and remote sensing	93,650,375	173,415	...	93,796,084
...	67,806,100	...	...	(5,727,545)	488,806	(4,455)[1]	62,562,906	Administration	60,674,083	1,888,823	...	75,290,522
...	(4,632,000)	...	...	4,627,545	...	4,455	...	Revenue credited to the vote	...	...	...	...
...	427,226,100	...	...	...	6,513,995	...	433,740,095	Total—Operating	419,534,156	14,205,939	...	439,656,160
								Capital				
...	505,000	...	...	189,000	...	...	694,000	Energy	674,111	19,889	...	799,374
...	56,000	...	...	(53,000)	...	...	3,000	Administration of Frontier Oil and Gas Lands	...	3,000	...	...
...	422,000	...	...	9,302	...	...	431,302	Mineral and metal policy	339,787	91,515	...	532,482
...	12,598,000	...	...	1,402,000	...	...	14,000,000	Mineral and energy technology	13,565,120	434,880	...	8,059,037
...	10,237,000	...	...	3,302	...	...	10,240,302	Geological surveys	9,811,236	429,066	...	10,091,090
...	12,101,000	...	...	69,342	...	...	12,170,342	Surveying, mapping and remote sensing	11,131,681	1,038,661	...	13,748,683
...	17,694,000	1	...	(1,289,747)	...	...	16,404,254	Administration	10,265,445	6,138,809	...	11,078,168
...	53,613,000	1	...	330,199	...	...	53,943,200	Total—Capital	45,787,380	8,155,820	...	44,308,834
								Transfer payments				
...	221,129,000	...	...	268,773,311	433,501,716	...	923,404,027	Energy	198,706,336[2]	577,720,660	146,977,031	248,217,219[2]
202,062,311	73,399,000	...	...	(275,461,311)	...	...	...	Administration of Frontier Oil and Gas Lands	...	...	...	...
...	23,201,000	...	...	4,699,999	...	...	27,900,999	Mineral and metal policy	13,501,698	14,399,301	...	89,427,393
...	9,010,000	...	...	1,775,500	...	...	10,785,500	Mineral and energy technology	10,048,580	736,920	...	5,702,382
...	3,774,000	...	...	(146,500)	...	...	3,627,500	Geological surveys	3,429,999	197,501	...	3,374,753
...	318,000	...	...	25,468	...	...	343,468	Surveying, mapping and remote sensing	343,468	...	...	380,830

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	3,334	...	...	3,334	Administration	3,333	1	...	...
202,062,311	330,831,000	...	...	(330,199)	433,501,716	...	966,064,828	Total—Transfer payments	226,033,414(2)	593,054,383	146,977,031	347,102,577(2)
								Non-budgetary				
...	164,697,000	90,000,000	...	...	...	...	254,697,000	Energy	233,004,932	21,692,068	...	142,063,477
								Departmental Summary				
								Energy—				
...	251,881,000	...	...	272,017,555	434,328,817	...	958,227,372	Budgetary	231,641,611	579,608,730	146,977,031	286,136,018
...	164,697,000	90,000,000	...	...	...	...	254,697,000	Non-budgetary	233,004,932	21,692,068	...	142,063,477
202,062,311	79,955,000	...	...	(278,694,055)	(550,256)	...	2,773,000	Administration of Frontier Oil and Gas Lands	...	2,773,000	...	...
...	54,250,000	...	...	2,033,801	3,579,534	...	59,863,335	Mineral and metal policy	38,200,260	21,663,075	...	119,215,331
...	118,110,000	...	...	5,477,500	679,770	...	124,267,270	Mineral and energy technology	122,914,689	1,352,581	...	113,144,972
...	122,143,000	...	...	356,802	809,250	...	123,309,052	Geological surveys	122,530,005	779,047	...	118,276,963
...	104,463,000	...	...	1,194,810	679,790	...	106,337,600	Surveying, mapping and remote sensing	105,125,524	1,212,076	...	107,925,597
...	80,868,100	1	...	(2,386,413)	488,806	...	78,970,494	Administration	70,942,861	8,027,633	...	86,368,690
								Total Department—				
202,062,311	**811,670,100**	**1**	...	...	**440,015,711**	...	**1,453,748,123**	**Budgetary**	**691,354,950**	**615,416,142**	**146,977,031**	**831,067,571**
...	**164,697,000**	**90,000,000**	...	...	...	...	**254,697,000**	**Non-budgetary**	**233,004,932**	**21,692,068**	...	**142,063,477**
								Atomic Energy Control Board				
								Operating				
...	36,341,000	...	...	(174,900)	308,000	...	36,474,100	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	34,271,144	2,202,956	...	31,698,984
								Capital				
...	969,000	...	...	...	...	...	969,000	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	2,115,101	(1,146,101)	...	2,521,346

								Transfer payments				
...	1,075,000	...	...	174,900	...	...	1,249,900	Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	795,108	454,792	...	589,019
...	**38,385,000**	...	...	...	**308,000**	...	**38,693,000**	**Total Program—Budgetary**	**37,181,353**	**1,511,647**	...	**34,889,349**
								Atomic Energy of Canada Limited				
...	...	...	...	...	...	...	...	Operating	...	...	...	...
...	...	...	...	...	...	...	...	Capital	...	...	...	...
...	**176,403,000**	...	...	...	...	...	**176,403,000**	**Total Program—Budgetary**[3]	**175,973,000**	**430,000**	...	**167,456,000**
								National Energy Board				
								Operating				
...	25,708,000	11,718,390	...	...	273,000	...	37,699,390	Energy regulation and advice	36,016,517	1,682,873	...	23,098,671
								Capital				
...	475,000	1,500,000	...	...	...	...	1,975,000	Energy regulation and advice	1,065,733	909,267	...	530,555
...	**26,183,000**	**13,218,390**	...	...	**273,000**	...	**39,674,390**	**Total Program—Budgetary**	**37,082,250**	**2,592,140**	...	**23,629,226**
								Petro-Canada International Assistance Corporation				
...	51,000,000	...	(37,300,000)	...	...	...	13,700,000	Operating	13,700,000	...	...	43,000,000
...	**51,000,000**	...	**(37,300,000)**	...	...	...	**13,700,000**	**Total Program—Budgetary**	**13,700,000**	...	...	**43,000,000**
								Total Ministry—				
202,062,311	**1,103,641,100**	**13,218,391**	**(37,300,000)**	...	**440,596,711**	...	**1,722,218,513**	**Budgetary**	**955,291,553**	**619,949,929**	**146,977,031**	**1,099,962,146**
...	**164,697,000**	**90,000,000**	...	...	...	...	**254,697,000**	**Non-budgetary**	**233,004,932**	**21,692,068**	...	**142,063,477**

(1) **This amount of revenue credited to the vote available for spending was reduced by $4,627,545.**

(2) **Includes revenue credited to the vote in the amount of $867,731 for 1991-92 and 1990-91.**

(3) **Breakdown by type of expenditure is not available.**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Energy				
...	175,000	...	...	...	...	175,000	University of Calgary for the Canadian Energy Research Institute	175,000	...	...	175,000
...	50,000	...	...	(10,000)	...	40,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	...	40,000	...	...
...	225,000	...	...	(10,000)	...	215,000		175,000	40,000	...	175,000
							Mineral and metal policy				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	40,000
							Mineral and energy technology				
...	154,000	...	...	(68,084)	...	85,916	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	85,916	...	...	135,800
							Geological surveys				
...	1,398,000	...	...	...	...	1,398,000	In aid of earth sciences, energy and minerals research	1,397,501	499	...	1,396,000
...	88,000	...	...	(20,000)	...	68,000	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	66,120	1,880	...	56,500
...	1,486,000	...	...	(20,000)	...	1,466,000		1,463,621	2,379	...	1,452,500
							Surveying, mapping and remote sensing				
...	75,000	...	...	(64,250)	...	10,750	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	10,750	...	...	...
...	**1,940,000**	**...**	**...**	**(162,334)**	**...**	**1,777,666**	**Total—Grants**	**1,735,287**	**42,379**	**...**	**1,803,300**

							Contributions				
							Energy				
...	135,000	...	...	14,000	...	149,000	In support of Laval University for a scholarship program	148,472	528	...	135,000
...	840,000	...	...	...	...	840,000	Canada/Prince Edward Island co-operative agreement on alternative energy development and energy efficiency	612,807	227,193	...	789,433
...	1,732,000	...	...	...	...	1,732,000	Federal share of the Canadian Electrical Association Research and Development Program	1,732,000	...	...	1,732,000
...	7,000,000	...	...	...	3,565,040	10,565,040	(S) Payments to Interprovincial Pipe Line Company in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	10,565,040	...	...	8,352,211
...	16,900,000	...	...	(4,595,072)	...	12,304,928	In support of Vancouver Island Pipeline project	12,304,928	...	...	137,695,072
...	250,000	...	...	(250,000)	...	...	In support of Canada's Hydrogen Industry Council	...	...	...	...
...	5,000,000	...	...	(5,000,000)	...	...	Canadian Exploration Incentive Program payments	...	...	...	...
...	422,000	...	...	(102,928)	...	319,072	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	175,170	143,902	...	457,225
...	6,500,000	...	...	(871,000)	...	5,629,000	In support of the engineering phase of the Other Six Leases Operation (OSLO) integrated oil sands project	5,627,384	1,616	...	35,353,750
...	180,625,000	...	...	...	...	180,625,000	In support of the Hibernia Development Project	106,403,799	74,221,201	...	30,935,375
...	1,500,000	...	...	250,000	...	1,750,000	In support of energy efficiency and alternative energy programs	1,715,474	34,526	...	...
...	...	...	...	...	500,000,000	500,000,000	(S) Petroleum compensation	(867,731)(1)	500,867,731	...	(867,731)(1)
...	...	...	...	39,423,954	(9,437,000)	29,986,954	(S) In support of infrastructure costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Nova Scotia	2,707,707	...	27,279,247	2,825,892
...	...	...	...	201,269,289	(46,163,000)	155,106,289	(S) In support of infrastructure costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Newfoundland (Canada-Newfoundland Development Fund)	39,742,155	...	115,364,134	23,865,116
...	...	...	...	2,800,000	(390,000)	2,410,000	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	2,410,000	...	...	2,410,000
...	...	...	...	30,938,068	(13,969,000)	16,969,068	(S) Payments to Nova Scotia Resources (Ventures) Limited in respect of Canadian exploration expenses and Canadian development expenses (Canada-Nova Scotia Drilling Fund)	12,635,418	...	4,333,650	...

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Total authorized limit pursuant to Part VII, Section 242 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act				
...	...	...	...	950,000	(104,324)	845,676	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	845,676	...	...	875,000
...	...	...	...	3,937,000	...	3,937,000	Green Plan	1,769,765	2,167,235	...	...
...	...	...	...	20,000	...	20,000	Federal Building Initiative	3,272	16,728	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,483,876
...	220,904,000	...	...	268,783,311	433,501,716	923,189,027		198,531,336	577,680,660	146,977,031	248,042,219
							Administration of Frontier Oil and Gas Lands				
29,986,954	9,437,000	...	...	(39,423,954)	...	...	(S) In support of infrastructure costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Nova Scotia	...	...	...	...
155,106,289	46,163,000	...	...	(201,269,289)	...	...	(S) In support of infrastructure costs directly or indirectly relating to the exploration for or development, production or transportation of oil and gas in the offshore area of Newfoundland (Canada-Newfoundland Development Fund)	...	...	...	...
...	2,800,000	...	...	(2,800,000)	...	...	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	...	...	...	...
16,969,068	13,969,000	...	...	(30,938,068)	...	...	(S) Payments to Nova Scotia Resources (Ventures) Limited in respect of Canadian exploration expenses and Canadian development expenses (Canada-Nova Scotia Drilling Fund)	...	...	...	...
							Total authorized limit pursuant to Part VII, Section 242 of the Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act				
...	950,000	...	...	(950,000)	...	...	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	...	...	...	...

...	80,000	...	...	(80,000)	...	...	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	...	...	...	...
202,062,311	73,399,000	...	...	(275,461,311)	...	...		...	...	...	...
							Mineral and metal policy				
...	196,000	...	...	...	...	196,000	Queen's University—Centre for Resource Studies	196,000	...	...	196,000
...	2,250,000	...	...	(599,500)	...	1,650,500	Contribution to the Asbestos Strategy	1,650,450	50	...	2,499,429
							Contributions to provinces for program delivery under the Mineral Development Agreements:				
...	350,000	...	...	25,300	...	375,300	Newfoundland	275,145	100,155	...	...
...	380,000	...	...	(16,000)	...	364,000	Nova Scotia	240,879	123,121	...	20,000
...	...	...	...	605,250	...	605,250	Quebec	582,210	23,040	...	...
...	25,000	...	...	(5,302)	...	19,698	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	19,547	151	...	28,581
...	...	...	...	750,000	...	750,000	Eastern Quebec Development Plan	750,000	...	...	...
...	20,000,000	...	...	3,940,251	...	23,940,251	Canadian Exploration Incentive Program	9,787,467	14,152,784	...	79,936,779
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,706,604
...	23,201,000	...	...	4,699,999	...	27,900,999		13,501,698	14,399,301	...	89,387,393
							Mineral and energy technology				
...	570,000	...	...	(341,400)	...	228,600	Alberta Oil Sands Technology and Research Authority (AOSTRA)	228,582	18	...	269,362
...	...	...	...	510,000	...	510,000	Alberta Oil Sands Technology and Research Authority (AOSTRA) —Alberta Research Council	510,000	...	...	...
...	...	...	...	260,000	...	260,000	Alberta Oil Sands Technology and Research Authority (AOSTRA) —Phase B	260,000	...	...	...
...	30,000	...	...	(9,416)	...	20,584	In support of a transportation energy conservation task force	20,584	...	...	27,459
...	1,450,000	...	...	(1,050,000)	...	400,000	In support of commercial-scale demonstration of advanced electrolytic hydrogen production	400,000	...	...	728,724
...	380,000	...	...	369,999	...	749,999	In support of Government-industry activities for development of new liquid fuels	749,187	812	...	380,000
...	5,078,000	...	...	(1,511,073)	...	3,566,927	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	3,566,911	16	...	2,489,129
...	700,000	...	...	271,944	...	971,944	Contribution to the International Energy Agency	971,943	1	...	856,580

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	108,000	...	...	194,159	...	302,159	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	302,158	1	...	85,325
...	500,000	...	...	(116,568)	...	383,432	Canadian Electrical Association	373,417	10,015	...	144,793
...	40,000	...	...	...	...	40,000	Gas Research Institute	37,760	2,240	...	37,120
...	...	...	...	25,000	...	25,000	Energy Efficiency and Alternative Energy	25,000	...	...	...
...	...	...	...	524,560	...	524,560	Canadian Hydrogen Industry Council	524,560	...	...	...
...	...	...	...	189,372	...	189,372	Canadian Homebuilders Association	188,504	868	...	...
...	...	...	...	607,007	...	607,007	Energy Efficiency and Alternative Energy Research and Development Program	597,681	9,326	...	...
...	...	...	...	1,920,000	...	1,920,000	Green Plan	1,206,377	713,623	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	548,090
...	8,856,000	...	...	1,843,584	...	10,699,584		9,962,664	736,920	...	5,566,582
							Geological surveys				
...	2,226,000	...	...	(296,470)	...	1,929,530	Ocean Drilling Program	1,736,028	193,502	...	1,757,593
...	62,000	...	...	169,970	...	231,970	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	230,350	1,620	...	164,660
...	2,288,000	...	...	(126,500)	...	2,161,500		1,966,378	195,122	...	1,922,253
							Surveying, mapping and remote sensing				
...	100,000	...	...	...	...	100,000	Association of Canada Lands Surveyors	100,000	...	...	...
...	143,000	...	...	89,718	...	232,718	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	232,718	...	...	380,830
...	243,000	...	...	89,718	...	332,718		332,718	...	...	380,830
							Administration				
...	...	...	...	3,334	...	3,334	In support of organizations associated with the research, development, management and promotion of activities that contribute to Departmental objectives	3,333	1	...	...
...	...	...	...	3,334	...	3,334		3,333	1	...	...
282,062,311	**328,891,000**	...	...	**(167,865)**	**433,501,716**	**964,287,162**	**Total—Contributions**	**224,298,127**	**593,012,004**	**146,977,031**	**345,299,277**

							Departmental Summary by Activity				
...	221,129,000	...	...	268,773,311	433,501,716	923,404,027	Energy	198,706,336	577,720,660	146,977,031	248,217,219
202,062,311	73,399,000	...	...	(275,461,311)	...	...	Administration of Frontier Oil and Gas Lands	...	...	...	...
...	23,201,000	...	...	4,699,999	...	27,900,999	Mineral and metal policy	13,501,698	14,399,301	...	89,427,393
...	9,010,000	...	...	1,775,500	...	10,785,500	Mineral and energy technology	10,048,580	736,920	...	5,702,382
...	3,774,000	...	...	(146,500)	...	3,627,500	Geological surveys	3,429,999	197,501	...	3,374,753
...	318,000	...	...	25,468	...	343,468	Surveying, mapping and remote sensing	343,468	...	...	380,830
...	...	...	...	3,334	...	3,334	Administration	3,333	1	...	...
202,062,311	**330,831,000**	**...**	**...**	**(330,199)**	**433,501,716**	**966,064,828**	**Total Department**	**226,033,414**	**593,054,383**	**146,977,031**	**347,102,577**
							Atomic Energy Control Board				
							Grants				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	20,000	...	...	...	...	20,000	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	18,000	2,000	...	9,500
...	120,000	...	...	...	...	120,000	Grants to post-graduate students enrolled in a Canadian university in a science or engineering discipline related to the nuclear field	33,000	87,000	...	27,500
...	**140,000**	**...**	**...**	**...**	**...**	**140,000**	**Total—Grants**	**51,000**	**89,000**	**...**	**37,000**
							Contributions				
							Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy				
...	...	...	...	174,900	...	174,900	Contributions to International Biospheric Model Validation Study (BIOMOVS) and to participate in the Second International Piping Integrity Research Group (IPIRG-2)	174,900	...	...	...
...	935,000	...	...	...	...	935,000	Contributions for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency	569,208	365,792	...	552,019
...	**935,000**	**...**	**...**	**174,900**	**...**	**1,109,900**	**Total—Contributions**	**744,108**	**365,792**	**...**	**552,019**
...	**1,075,000**	**...**	**...**	**174,900**	**...**	**1,249,900**	**Total Program**	**795,108**	**454,792**	**...**	**589,019**
202,062,311	**331,906,000**	**...**	**...**	**(155,299)**	**433,501,716**	**967,314,728**	**Total Ministry**	**226,828,522**	**593,509,175**	**146,977,031**	**347,691,596**

(S) Statutory transfer payment.

[1] Represents revenue credited to the vote.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Administration			
Services and service fees	4,632,000(1)	4,455	3,248,540
Petroleum compensation			
Other non-tax revenue	...	867,731	867,731
Total Department—Budgetary	**4,632,000**	**872,186**	**4,116,271**
Total Ministry—Budgetary	**4,632,000**	**872,186**	**4,116,271**

(1) During the year, this amount of revenue credited to the vote available for spending was reduced by $4,627,545.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	533,445	64,113
Total Tax Revenue	**533,445**	**64,113**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Atomic Energy of Canada Limited—		
Interest	54,790,615	57,356,402
Dividend	153,215,857	...
Petro-Canada—Dividends	...	35,000,000
Regional electrical interconnections—		
Nova Scotia	298,958	303,136
New Brunswick	564,890	572,071
Manitoba	10,388,243	10,592,132
Hydro-Quebec Research Institute	948,043	1,008,371
Lloydminster Heavy Oil Upgrader	...	302,064
	220,206,606	105,134,176
Refunds of previous years' expenditure—		
Refunds of expenditures pertaining to purchased goods and services	5,510,835	539,344
Refunds of expenditures pertaining to capital purchases	28,353	6,023
Refunds of transfer payments to persons	53,036	5,571
Refunds of transfer payments—Subsidies and capital assistance	954,912	10,099,123
Refunds of transfer payments to provinces and territories	...	17,446
Refunds of other transfer payments	508,182	2,451,983
Adjustments of Prior Year's Payables at Year End—		
Adjustments pertaining to goods and services	1,151,392	1,990,947
Adjustments pertaining to transfer payments	982,642	68,503,402
Atomic Energy of Canada Limited	...	4,342,861
Canertech Inc.	...	17,055,700
Sundries	22,652	3,341
	9,212,004	105,015,741

Revenue—*Concluded*

	Current year	Previous year
	$	$
Privileges, licences and permits—		
Public lands—Oil and gas royalties	1,888,480	3,073,185
Public lands—Other revenue	358,745	90,850
Licences and permits	344,129	452,252
Inspection and examination fees	525,494	480,599
Sundries	4,366	121
	3,121,214	4,097,007
Services and service fees—		
Assays and analysis	5,437,640	3,967,852
Treatment of metal	1,935	155,074
Scientific testing and analysis services	131,733	174,350
Scientific research contribution	231,368	...
Satellite reception fees	2,387,141	1,045,819
Geological surveys	133,695	90,728
Books, publications, etc.	181,792	...
Sundries	121,655	114,494
	8,626,959	5,548,317
Proceeds from sales—		
Survey data, gazetteers, etc.	71,799	113,070
Books and publications	27,869	120,926
Charts, maps and plans	4,855,034	4,547,363
Rock and mineral sets	251,180	208,736
Cartographic information	206,594	174,355
Air photos and prints	578,873	678,628
Landsat products	5,600	356,386
SPOT products	683	52,388
Patents/royalties	64,960	...
Sundries	34,349	10,798
	6,096,941	6,262,650
Other non-tax revenue—		
Manitoba Hydro lease	25,852,618	25,852,618
Shared costs projects	60,347	178,824
Rental of buildings	110,070	70,519
Hibernia-GST	6,843,611	251,839
Petroleum Incentives Program and the Canadian Exploration Development Incentive Program	...	1,021,817
Patents—Royalties	38,933	...
Sundries	108,929	33,956
	33,014,508	27,409,573
Total Non-Tax Revenue	**280,278,232**	**253,467,464**
Total Department	**280,811,677**	**253,531,577**

	Current year	Previous year
	$	$
Atomic Energy Control Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	8,303	15,068
Adjustments of Prior Year's Payables at Year End	141,680	59,546
	149,983	74,614
Privileges, licences and permits	7,175	31,200
Services and service fees	21,539,700	36,933,362
Other non-tax revenue	609	777
Total Program	**21,697,467**	**37,039,953**
National Energy Board		
Tax Revenue—		
Goods and services tax	2	...
Total Tax Revenue	**2**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	4,527	14,755
Adjustments of Prior Year's Payables at Year End	18,202	71,372
	22,729	86,127
Privileges, licences and permits	338	...
Services and service fees	25	21,988
Proceeds from sales	58	890
Other non-tax revenue	28,540,117	61,897
Total Non-Tax Revenue	**28,563,267**	**170,902**
Total Program	**28,563,269**	**170,902**
Ministry Summary		
Tax Revenue—		
Goods and services tax	533,447	64,113
Total Tax Revenue	533,447	64,113
Non-Tax Revenue—		
Return on investments	220,206,606	105,134,176
Refunds of previous years' expenditure	9,384,716	105,176,482
Privileges, licences and permits	3,128,727	4,128,207
Services and service fees	30,166,684	42,503,667
Proceeds from sales	6,096,999	6,263,540
Other non-tax revenue	61,555,234	27,472,247
Total Non-Tax Revenue	330,538,966	290,678,319
Total Ministry	**331,072,413**	**290,742,432**

(1) Interest unless otherwise indicated.

SECTION 8

1991-92
PUBLIC ACCOUNTS

Environment

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Department

Administration Program

Objective

To provide policy direction, management and services to the Department and to provide for environmental assessment review.

Activity Description

Federal Environmental Assessment Review Office
Administration of the Environmental Assessment and Review Process (EARP), the provision of advice, policy guidelines and administrative procedures for process implementation to participating agencies, the establishment of independent panels for the public review of federal projects that are likely to have significant adverse environmental effects, the evaluation of the overall performance of EARP, and recommendations for appropriate adjustments in policy.

Administration
Office of the Minister of Environment, the Deputy Minister and the Canadian Environmental Advisory Council; policy development systems and advice, integrated planning system, and co-ordination of research and intergovernmental affairs; policy and functional direction and co-ordination of financial management and budgeting, personnel services, information, management improvement services, biometric and computer services, materiel and property management, and emergency planning.

Environmental Services Program

Objective

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the wildlife and inland water resources of the nation.

Activity Description

Conservation and Protection
The provision of policy, plans, information and agreements for the management of water, wildlife and land resources, on a sustainable basis; monitoring and the provision of data on the quantity, quality and uses of water, land and wildlife resources; research on chemical, physical, biological and socio-economic processes to identify trends and problems, to predict future impacts and to mitigate deleterious impacts on the environment; negotiation and protection of Canada's interest in transboundary waters, migratory birds and other wildlife; regulation and enforcement of international and federal-provincial agreements as well as federal legislation for the protection and apportionment of water, land and wildlife resources; prevention of environmental threats arising from human activities; inspection, analysis and enforcement to ensure effective application of chemicals control legislation and pollution control regulations; development of joint legislation and pollution control activities with provincial and other governments; development and demonstration of pollution control technologies; review of pollution abatement proposals; coordination of national responses to environmental crises; abatement of pollution; socio-economic impact assessment and interpretation of the relative significance of environmental threats; and the coordination and management of programs to resolve environmental issues.

Atmospheric Environment
Provides information and advice on past, present and future atmospheric, sea-state and ice conditions; provides these services, including weather warnings, on a 24-hour basis, for all areas of Canada and adjacent waters within the 200-mile limit; provides the above in enough detail, and in sufficient time, to support Canadian economic, social and recreational activities; conducts research to improve weather forecasts, and to understand and predict changes to the atmospheric composition and climate regime, including acid rain, the greenhouse effect and changes to the stratospheric ozone layer; assesses and provides advice on the mutual impacts of human activities and atmospheric conditions; co-operates with universities and other government and non-government agencies, both domestically and internationally, to further atmospheric research and applications; develops meteorological and atmospheric measurement instruments and technology, develops and conducts meteorological training programs; provides national meteorological library services; and supports the authorities responsible for responding to environmental emergencies.

Parks Program

Objective

To protect those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which leave that heritage unimpaired for future generations.

Activity Description

Park Operation

The protection, resource management, operation and maintenance of national parks, historic parks and sites, canals and other heritage areas; the delivery of interpretation, information and visitor service programs to the public.

Park Development

The development and implementation of legislation, policy, research and planning; the establishment and development of new protected heritage areas and resources; the completion or enhancement of existing parks and heritage areas.

Program Management and Technical Services

The provision of management direction to the Program; the provision of engineering and architectural services; and the provision of general administrative services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in: Main Estimates	As shown in: Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	47,190,000	...	...	47,190,000	1	Program expenditures				
...	...	11,511,212	...	11,511,212	1b	Program expenditures				
...	...	2,506,199	...	2,506,199	1c	Transfer of $1,527,000 from Environment Vote 15, $1,427,867 from Environment Vote 20 and $4,217,134 from Environment Vote 25				
...	...	...	1,527,000	1,527,000		Transfer from: Vote 15				
...	...	...	1,427,867	1,427,867		Vote 20				
...	...	...	4,217,134	4,217,134		Vote 25				
...	47,190,000	14,017,411	7,172,001	68,379,412		Total—Vote 1	67,238,558	1,140,854	...	78,423,482
...	51,100	...	1,420	52,520	(S)	Minister of the Environment—Salary and motor car allowance	52,520	...	...	32,030
...	4,560,000	...	436,000	4,996,000	(S)	Contributions to employee benefit plans	4,996,000	...	...	4,098,000
...	**51,801,100**	**14,017,411**	**7,609,421**	**73,427,932**		**Total Program—Budgetary**	**72,287,078**	**1,140,854**	...	**82,553,512**
						Environmental Services Program				
...	425,324,000	...	...	425,324,000	5	Operating expenditures				
...	...	6,354,081	...	6,354,081	5b	Operating expenditures				
...	...	11,229,000	...	11,229,000	5c	Operating expenditures				
...	...	...	4,306,379	4,306,379		Transfer from TB Vote 5(1)				
...	425,324,000	17,583,081	4,306,379	447,213,460		Total—Vote 5	441,564,259	5,649,201	...	440,687,787
...	60,446,000	...	...	60,446,000	10	Capital expenditures				
...	...	1	...	1	10c	Transfer of $782,228 from Environment Vote 25				
...	...	...	782,228	782,228		Transfer from Vote 25				
...	60,446,000	1	782,228	61,228,229		Total—Vote 10	60,029,567	1,198,662	...	55,330,185
...	40,948,000	...	...	40,948,000	15	Grants and contributions				
...	...	8,128,000	...	8,128,000	15b	Grants listed in the Estimates and contributions				
...	...	...	(1,527,000)	(1,527,000)		Transfer to Vote 1				
...	40,948,000	8,128,000	(1,527,000)	47,549,000		Total—Vote 15	47,020,365	528,635	...	46,660,250
...	38,431,000	...	3,676,000	42,107,000	(S)	Contributions to employee benefit plans	42,107,000	...	...	39,257,000
...	**565,149,000**	**25,711,082**	**7,237,607**	**598,097,689**		**Total Program—Budgetary**	**590,721,191**	**7,376,498**	...	**581,935,222**

						Parks Program				
...	258,906,000	...	...	258,906,000	20	Operating expenditures				
...	...	...	2,021,401	2,021,401		Transfer from TB Vote 5[1]				
...	...	...	(1,427,867)	(1,427,867)		Transfer to Vote 1				
...	258,906,000	...	593,534	259,499,534		Total—Vote 20	254,780,854	4,718,680	...	268,348,666
...	113,306,000	...	...	113,306,000	25	Capital expenditures				
...	...	...	(4,217,134)	(4,217,134)		Transfer to: Vote 1				
...	...	...	(782,228)	(782,228)		Vote 10				
...	113,306,000	...	(4,999,362)	108,306,638		Total—Vote 25	104,539,464	3,767,174	...	112,988,111
...	3,809,000	...	...	3,809,000	30	National Battlefields Commission—Operating expenditures				
...	...	187,000	...	187,000	30c	National Battlefields Commission—Operating expenditures				
...	3,809,000	187,000	...	3,996,000		Total—Vote 30	3,939,691	56,309	...	2,589,961
...	26,307,000	...	2,516,000	28,823,000	(S)	Contributions to employee benefit plans	28,823,000	...	...	26,816,000
...	...	...	200,373	200,373	(S)	Refunds of amounts credited to revenue in previous years	200,373	...	...	7,458
...	...	...	69,596	69,596	(S)	Federal court awards	69,596	...	...	130,616
...	**402,328,000**	**187,000**	**(1,619,859)**	**400,895,141**		**Total Program—Budgetary**	**392,352,978**	**8,542,163**	...	**410,880,812**
...	**1,019,278,100**	**39,915,493**	**13,227,169**	**1,072,420,762**		**Total Ministry—Budgetary**	**1,055,361,247**	**17,059,515**	...	**1,075,369,546**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
	As shown in											
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	4,352,000	7,311,234	...	...	273,766	...	11,937,000	Federal Environmental Assessment Review Office	11,431,928	505,072	...	10,133,568
...	46,968,260	4,397,177	...	4,554,431	163,654	...	56,083,522	Administration	55,467,986	615,536	...	66,473,082
...	51,320,260	11,708,411	...	4,554,431	437,420	...	68,020,522	Total—Operating	66,899,914	1,120,608	...	76,606,650
								Capital				
...	6,000	...	...	...	...	...	6,000	Federal Environmental Assessment Review Office	197,549	(191,549)	...	321,624
...	329,000	854,000	...	1,756,000	...	...	2,939,000	Administration	2,742,711	196,289	...	4,073,762
...	335,000	854,000	...	1,756,000	...	...	2,945,000	Total—Capital	2,940,260	4,740	...	4,395,386
								Transfer payments				
...	...	955,000	...	(737,800)	...	...	217,200	Federal Environmental Assessment Review Office	213,775	3,425	...	103,600
...	145,840	500,000	...	1,599,370	...	...	2,245,210	Administration	2,233,129	12,081	...	1,447,876
...	145,840	1,455,000	...	861,570	...	...	2,462,410	Total—Transfer payments	2,446,904	15,506	...	1,551,476
								Program Summary				
...	4,358,000	8,266,234	...	(737,800)	273,766	...	12,160,200	Federal Environmental Assessment Review Office	11,843,252	316,948	...	10,558,792
...	47,443,100	5,751,177	...	7,909,801	163,654	...	61,267,732	Administration	60,443,826	823,906	...	71,994,720
...	**51,801,100**	**14,017,411**	**...**	**7,172,001**	**437,420**	**...**	**73,427,932**	**Total Program—Budgetary**	**72,287,078**	**1,140,854**	**...**	**82,553,512**
								Environmental Services Program				
								Operating				
...	264,261,000	17,042,081	1,468,329	2,067,957	1,768,000	(1,613,000)	284,994,367	Conservation and protection	280,372,554	4,621,813	...	261,003,286
...	235,196,000	541,000	2,838,050	(2,067,957)	1,908,000	(34,089,000)	204,326,093	Atmospheric environment	203,298,705	1,027,388	...	218,941,501
...	(35,702,000)	...	...	...	...	35,702,000	...	Revenue credited to the vote	...	...	...	...
...	463,755,000	17,583,081	4,306,379	...	3,676,000	...	489,320,460	Total—Operating	483,671,259	5,649,201	...	479,944,787
								Capital				
...	26,376,000	1	...	1,321,600	...	...	27,697,601	Conservation and protection	26,294,203	1,403,398	...	23,340,518
...	34,070,000	...	...	(539,372)	...	...	33,530,628	Atmospheric environment	33,735,364	(204,736)	...	31,989,667
...	60,446,000	1	...	782,228	...	...	61,228,229	Total—Capital	60,029,567	1,198,662	...	55,330,185

								Transfer payments				
...	38,799,000	8,128,000	...	(1,620,000)	...	...	45,307,000	Conservation and protection	44,791,762	515,238	...	44,456,902
...	2,149,000	...	...	93,000	...	..	2,242,000	Atmospheric environment	2,228,603	13,397	...	2,203,348
...	40,948,000	8,128,000	...	(1,527,000)	...	...	47,549,000	Total—Transfer payments	47,020,365	528,635	...	46,660,250
								Program Summary				
...	327,823,000	25,170,082	1,468,329	1,769,557	1,768,060	...	357,998,968	Conservation and protection	351,458,519	6,540,449	...	328,800,706
...	237,326,000	541,000	2,838,050	(2,514,329)	1,908,000	...	240,098,721	Atmospheric environment	239,262,672	836,049	...	253,134,516
...	**565,149,000**	**25,711,082**	**4,306,379**	**(744,772)**	**3,676,000**	**...**	**598,097,689**	**Total Program—Budgetary**	**590,721,191**	**7,376,498**	**...**	**581,935,222**
								Parks Program				
								Operating				
...	207,264,750	...	1,475,623	(1,010,601)	2,052,548	...	209,782,320	Park operation	208,052,304	1,730,016	...	215,876,737
...	22,379,918	...	161,712	(110,751)	217,310	...	22,648,189	Park development	22,798,883	(150,694)	...	23,361,949
...	54,397,000	...	384,066	(263,033)	516,111	...	55,034,144	Program management and technical services	54,147,346	886,798	...	56,482,686
...	284,041,668	...	2,021,401	(1,384,385)	2,785,969	...	287,464,653	Total—Operating	284,998,533	2,466,120	...	295,721,372
								Capital				
...	79,875,000	187,000	...	(3,479,556)	...	...	76,582,444	Park operation	72,968,547	3,613,897	...	84,854,071
...	22,675,000	...	...	(989,874)	...	...	21,685,126	Park development	20,562,637	1,122,489	...	17,174,193
...	12,127,000	...	...	(529,932)	...	...	11,597,068	Program management and technical services	11,008,280	588,788	...	10,959,847
...	114,677,000	187,000	...	(4,999,362)	...	...	109,864,638	Total—Capital	104,539,464	5,325,174	...	112,988,111
								Transfer payments				
...	1,643,250	...	...	(135,400)	...	...	1,507,850	Park operation	1,484,638	23,212	...	620,492
...	1,966,082	...	...	91,918	...	...	2,058,000	Park development	1,330,343	727,657	...	1,550,837
...	3,609,332	...	...	(43,482)	...	...	3,565,850	Total—Transfer payments	2,814,981	750,869	...	2,171,329
								Program Summary				
...	288,783,000	187,000	1,475,623	(4,625,557)	2,052,548	...	287,872,614	Park operation	282,505,489	5,367,125	...	301,351,300
...	47,021,000	...	161,712	(1,008,707)	217,310	...	46,391,315	Park development	44,691,863	1,699,452	...	42,086,979
...	66,524,000	...	384,066	(792,965)	516,111	...	66,631,212	Program management and technical services	65,155,626	1,475,586	...	67,442,533
...	**402,328,000**	**187,000**	**2,021,401**	**(6,427,229)**	**2,785,969**	**...**	**400,895,141**	**Total Program—Budgetary**	**392,352,978**	**8,542,163**	**...**	**410,880,812**
...	**1,019,278,100**	**39,915,493**	**6,327,780**	**...**	**6,899,389**	**...**	**1,072,420,762**	**Total Ministry—Budgetary**	**1,055,361,247**	**17,059,515**	**...**	**1,075,369,546**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration Program				
							Grants				
							Administration				
...	...	500,000	...	...	...	500,000	Grant to the Regional Environmental Centre for Central and Eastern Europe (The Budapest Centre)	500,000	...	...	...
...	...	**500,000**	...	...	...	**500,000**	**Total—Grants**	**500,000**	...	...	...
							Contributions				
							Federal Environmental Assessment Review Office				
...	...	955,000	...	(737,800)	...	217,200	Participant funding program	213,775	3,425	...	103,600
							Administration				
...	145,840	...	...	884,470	...	1,030,310	Contribution to the Canadian Council of the Ministers of the Environment in an amount equal to one-third of its operating budget	1,030,302	8	...	741,124
...	...	...	...	714,900	...	714,900	Contributions to non-profit organizations for Environment Week projects	702,827	12,073	...	706,752
...	145,840	...	...	1,599,370	...	1,745,210		1,733,129	12,081	...	1,447,876
...	**145,840**	**955,000**	...	**861,570**	...	**1,962,410**	**Total—Contributions**	**1,946,904**	**15,506**	...	**1,551,476**
							Program Summary by Activity				
...	...	955,000	...	(737,800)	...	217,200	Federal Environmental Assessment Review Office	213,775	3,425	...	103,600
...	145,840	500,000	...	1,599,370	...	2,245,210	Administration	2,233,129	12,081	...	1,447,876
...	**145,840**	**1,455,000**	...	**861,570**	...	**2,462,410**	**Total Program**	**2,446,904**	**15,506**	...	**1,551,476**
							Environmental Services Program				
							Grants				
							Conservation and protection				
...	5,000	...	...	(5,000)	...	...	Canadian National Committee of the International Association on Water Pollution Research	...	...	...	5,000
...	100,000	...	...	...	...	100,000	Creston Valley Wildlife Management	100,000	...	...	100,000
...	20,000	...	...	...	...	20,000	Fur Institute of Canada	20,000	...	...	20,000
...	3,500,000	...	...	(190,753)	...	3,309,247	Wildlife Habitat Canada Foundation	3,309,247	...	...	2,931,513
...	7,000	...	...	...	...	7,000	Canadian Association of Geographers	7,000	...	...	7,000

...	10,000	...	...	...	...	10,000	Canadian Wildlife Federation	10,000	...	...	10,000
...	150,000	...	...	...	...	150,000	Environmental non-government organizations	150,000	...	...	149,425
...	620,000	...	...	...	...	620,000	University Research Grants Program/ Great Lakes Water Quality	620,000	...	...	620,000
...	10,000	...	...	...	...	10,000	Canadian Nature Federation	10,000	...	...	10,000
...	667,000	...	...	...	...	667,000	Grant to the Royal Society of Canada	667,000	...	...	666,000
...	50,000	...	...	...	...	50,000	Grant to the Canadian Energy Research Institute	50,000	...	...	50,000
...	35,000	...	...	...	...	35,000	Grant to universities	35,000	...	...	35,000
...	...	3,000,000	...	...	...	3,000,000	International Institute for Sustainable Development	3,000,000	...	...	1,750,000
...	...	250,000	...	...	...	250,000	St. Lawrence Action Plan	250,000	...	...	167,000
...	...	1,700,000	...	17,000	...	1,717,000	Multilateral Fund of the Montreal Protocol	1,716,779	221	...	2,445,280
...	...	49,000	...	...	...	49,000	University Research Councils Program	...	49,000	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,514,926
...	5,174,000	4,999,000	...	(178,753)	...	9,994,247		9,945,026	49,221	...	15,481,144
							Atmospheric environment				
...	784,000	...	...	...	...	784,000	Meteorological research	783,738	262	...	784,000
...	20,000	...	...	...	...	20,000	Canadian Meteorological and Oceanographic Society	20,000	...	...	20,000
...	10,000	...	...	...	...	10,000	Economic Commission for Europe's Cooperative Program for the Monitoring and Evaluation of Long Range Transport of Air Pollutants	10,000	...	...	10,000
...	814,000	...	...	...	...	814,000		813,738	262	...	814,000
...	**5,988,000**	**4,999,000**	**...**	**(178,753)**	**...**	**10,808,247**	**Total—Grants**	**10,758,764**	**49,483**	**...**	**16,295,144**
							Contributions				
							Conservation and protection				
...	845,000	...	...	(845,000)	...	...	Contributions to provinces towards federal-provincial water resources projects	...	...	...	146,400
...	800,000	...	...	650,000	...	1,450,000	Contributions to provinces for waterfowl crop depredation	1,450,000	...	...	...
...	1,900,000	...	...	(130,022)	...	1,769,978	Contributions to provinces for flood damage reduction studies and flood-risk mapping	1,761,969	8,009	...	2,256,587
...	793,000	...	...	126,400	...	919,400	Contributions to the Province of Quebec—Hydrometric Agreement	919,133	267	...	812,634
...	2,495,000	...	...	(681,500)	...	1,813,500	Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,813,500	...	...	1,870,000
...	370,000	...	...	...	...	370,000	Contribution to the Fur Institute of Canada	370,000	...	...	460,000
...	95,000	...	...	...	...	95,000	Contribution to the Province of Quebec—James Bay Agreement	95,000	...	...	83,187

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	64,000	...	...	77,316	...	141,316	Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	141,311	5	...	65,498
...	150,000	...	...	...	...	150,000	Contribution to the environmental non-government organizations	150,000	...	...	192,431
...	197,000	...	...	117,500	...	314,500	Contribution to the Province of Quebec—Water Quality and Monitoring Agreement	314,435	65	...	330,940
...	20,000	...	...	8,718	...	28,718	Contribution to the Convention on Wetlands of International Importance	28,717	1	...	19,083
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
							Contributions to provinces for implementation of water planning recommendations:				
...	450,000	...	...	(423,000)	...	27,000	Saskatchewan—Qu'Appelle Valley	26,295	705	...	136,306
...	2,500,000	...	...	(1,915,600)	...	584,400	British Columbia—Fraser River flood control	584,388	12	...	1,750,000
...	640,000	...	...	(640,000)	...	...	Contribution for flood protection work in Placentia, Newfoundland	...	...	...	...
...	10,000	...	...	(10,000)	...	...	World Health Organization	...	...	...	10,000
...	9,000	...	...	...	...	9,000	Contribution to the Porcupine Caribou Management Board	9,000	...	...	9,050
...	12,145,000	...	...	(3,582,814)	...	8,562,186	Environmental Partners Fund	8,233,606	328,580	...	4,700,698
...	2,500,000	...	...	(89,656)	...	2,410,344	Contribution to the Province of Quebec—Protection and clean-up of St. Lawrence River	2,410,344	...	...	2,355,549
...	4,040,000	...	...	3,413,541	...	7,453,541	Contribution to the Province of Nova Scotia—Sydney Tar Ponds clean-up	7,453,541	...	...	8,229,086
...	3,360,000	...	...	...	...	3,360,000	North American Waterfowl Management Plan	3,358,875	1,125	...	3,757,476
...	217,000	...	...	(117,000)	...	100,000	World Wildlife Fund	100,000	...	...	205,600
...	10,000	...	...	...	...	10,000	Contribution to the Committee on the Status of Endangered Wildlife in Canada	10,000	...	...	10,000
...	...	789,000	...	...	...	789,000	Canadian Youth Foundation	789,000	...	...	...
...	...	160,000	...	(10,730)	...	149,270	Canada—Nova Scotia Agreement on sustainable economic development	149,270	...	...	...
...	...	485,000	...	115,000	...	600,000	Canadian Environmental Network (CEN)	600,000	...	...	545,000
...	...	300,000	...	...	...	300,000	World Cities and their Environment Congress	300,000	...	...	...
...	...	950,000	...	(504,400)	...	445,600	Technology development program for the St. Lawrence Centre	442,805	2,795	...	289,574

...	...	370,000	...	(123,000)	...	247,000	Sustainable management program for the Fraser River Basin	242,938	4,062	...	...
...	...	75,000	...	(25,000)	...	50,000	"Fleuve et Musique Festival"	50,000	...	...	...
...	...	...	...	470,000	...	470,000	Contribution to the 1992 United Nations Conference on Environment and Development	433,000	37,000	...	250,659
...	...	...	...	450,000	...	450,000	Contribution to the St. Lawrence Action Plan, conservation sector, preservation of habitats program	449,866	134	...	300,000
...	...	...	...	75,000	...	75,000	Contribution to the Organization for Economic Cooperation and Development—Chemicals Control Program	72,743	2,257	...	95,000
...	...	...	...	166,000	...	166,000	Contribution to the Royal Society of Canada for the Global Change Program Secretariat	166,000	...	...	...
...	...	...	...	766,000	...	766,000	Contributions to Canadian organizations—Canadian Environmental Citizenship Program	760,000	6,000	...	...
...	...	...	...	50,000	...	50,000	Contribution to the city of Montreal for the third conference of the World Major Cities	50,000	...	...	...
...	...	...	...	300,000	...	300,000	Contributions to the Major Industrial Accidents Coordinating Committee (MIACC)	300,000	...	...	...
...	...	...	...	60,000	...	60,000	Contribution to the Festival Just for Laughs	60,000	...	...	...
...	...	...	...	40,000	...	40,000	"Salon international de la jeunesse"	40,000	...	...	...
...	...	...	...	10,000	...	10,000	"Société pour vaincre la pollution"	10,000	...	...	...
...	...	...	...	40,000	...	40,000	"Groupe action nord-sud"	40,000	...	...	...
...	...	...	...	25,000	...	25,000	Contribution to the Quebec Environmental Foundation	25,000	...	...	...
...	...	...	...	100,000	...	100,000	Class contributions—Building International Partnerships	25,000	75,000	...	...
...	...	...	...	500,000	...	500,000	Contribution to the city of Montreal—Biosphere Project	500,000	...	...	...
...	...	...	...	5,000	...	5,000	Contribution to the Canadian Environmental Industries Association (CEIA)	5,000	...	...	...
...	...	...	...	91,000	...	91,000	Contributions to provinces towards the northern rivers study (Peace - Athabasca - Slave)	91,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	80,000
...	33,625,000	3,129,000	...	(1,441,247)	...	35,312,753		34,846,736	466,017	...	28,975,758
							Atmospheric environment				
...	1,175,000	...	...	152,000	...	1,327,000	Membership fee—World Meteorological Organization	1,326,865	135	...	1,304,348
...	160,000	...	...	(64,000)	...	96,000	Meteorological scholarships	88,000	8,000	...	85,000
...	...	...	...	5,000	...	5,000	Class contributions—Building International Partnerships	...	5,000	...	...
...	1,335,000	...	...	93,000	...	1,428,000		1,414,865	13,135	...	1,389,348
...	**34,960,000**	**3,129,000**	**...**	**(1,348,247)**	**...**	**36,740,753**	**Total—Contributions**	**36,261,601**	**479,152**	**...**	**30,365,186**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Program Summary by Activity				
...	38,799,000	8,128,000	...	(1,620,000)	...	45,307,000	Conservation and protection	44,791,762	515,238	...	44,456,902
...	2,149,000	...	...	93,000	...	2,242,000	Atmospheric environment	2,228,603	13,397	...	2,203,348
...	**40,948,000**	**8,128,000**	...	**(1,527,000)**	...	**47,549,000**	**Total Program**	**47,020,365**	**528,635**	...	**46,660,250**
							Parks Program				
							Grants				
							Park development				
...	30,000	...	...	...	...	30,000	In aid of the development of the International Peace Garden in Manitoba	30,000	...	...	30,000
...	20,000	...	...	...	...	20,000	Canadian Parks and Wilderness Society	20,000	...	...	20,000
...	**50,000**	...	...	...	...	**50,000**	**Total—Grants**	**50,000**	...	...	**50,000**
							Contributions				
							Park operation				
...	15,600	...	...	2,300	...	17,900	Contribution to the Jasper Townsite Committee	17,900	...	...	15,322
...	305,000	...	...	(205,000)	...	100,000	Contribution to East Kootenay, British Columbia toward the cost of the Radium Sewage Treatment Plant	100,000	...	...	...
...	50,000	...	...	(14,200)	...	35,800	Contribution to the Interagency Forest Fire Centre	35,797	3	...	32,925
...	850,000	...	...	...	...	850,000	Contribution to the Town of Banff to pave Banff Avenue	850,000	...	...	150,000
...	250,000	...	...	(24,000)	...	226,000	Contributions to co-operating associations of Parks activities	203,338	22,662	...	245,285
...	50,000	...	...	...	...	50,000	Contribution to International Union for Conservation of Nature IV World Parks Congress	50,000	...	...	50,000
...	66,000	...	...	...	...	66,000	Contribution to Compagnie Franche de la Marine	66,000	...	...	66,000
...	20,000	...	...	...	...	20,000	Contribution to the University of Alberta—Elk Study	20,000	...	...	20,000
...	6,250	...	...	...	...	6,250	Contribution to the Porcupine Caribou Management Board	6,250	...	...	6,250
...	30,400	...	...	...	...	30,400	Contribution to the Army Museum	30,400	...	...	31,000
...	...	...	...	5,500	...	5,500	Lake Louise Advisory Board	4,953	547	...	3,710
...	...	...	...	100,000	...	100,000	Corporation St-Joseph-de-la-Rive	100,000	...	...	...
...	1,643,250	...	...	(135,400)	...	1,507,850		1,484,638	23,212	...	620,492

							Park development				
...	16,482	...	...	3,518	...	20,000	Contribution to the Federal-Provincial Parks Conference	20,000	...	...	16,564
...	195,600	...	...	(175,600)	...	20,000	Alexander Mackenzie Trail	20,000	...	...	...
...	120,000	...	...	100,000	...	220,000	Contribution to the International Union for Conservation of Nature and Natural Resources	220,000	...	...	158,681
...	200,000	...	...	...	...	200,000	Contribution to Québec Colloquium of World Heritage Cities	200,000	...	...	...
...	87,000	...	...	3,500	...	90,500	Canadian contribution to World Heritage Fund	90,498	2	...	93,673
...	20,000	...	...	...	...	20,000	Contribution to Second Century Conservation Club—Senior citizen initiative	20,000	...	...	10,000
...	15,000	...	...	...	...	15,000	Contribution to the International Union for Conservation of Nature and Natural Resources/Conservation Monitoring Centre	15,000	...	...	15,000
...	80,000	...	...	(23,000)	...	57,000	Canadian Parks Partnership	57,000	...	...	...
...	15,000	...	...	...	...	15,000	Contribution to the Man and the Biosphere Program	15,000	...	...	15,000
...	30,000	...	...	...	...	30,000	University of British Columbia, Department of Soil Science	30,000	...	...	30,000
...	50,000	...	...	(5,000)	...	45,000	Contribution to the City of Vancouver for the St. Roch Vessel and its shelter	25,000	20,000	...	...
...	47,000	...	...	8,000	...	55,000	Contribution to the International Center for the Study of the Preservation and Restoration of Cultural Property	53,955	1,045	...	46,043
...	1,000,000	...	...	(85,000)	...	915,000	Contributions for cost sharing agreements to restore sites and structures of national historic significance	386,091	528,909	...	997,887
...	40,000	...	...	...	...	40,000	Contribution to the International Council on Monuments and Sites	40,000	...	...	40,000
...	...	...	...	7,500	...	7,500	Maison Trestler	5,249	2,251	...	12,989
...	...	...	...	150,000	...	150,000	International Peace Garden—Sewage treatment	...	150,000	...	...
...	...	...	...	18,000	...	18,000	Adventure Travel Society	17,550	450	...	...
...	...	...	...	5,000	...	5,000	Churchill Northern Studies Centre	5,000	...	...	...
...	...	...	...	60,000	...	60,000	Saint-André-de-Kamouraska Church	35,000	25,000	...	...
...	...	...	...	25,000	...	25,000	Korol Farmstead	25,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	65,000
...	1,916,082	...	...	91,918	...	2,008,000		1,280,343	727,657	...	1,500,837
...	**3,559,332**	**...**	**...**	**(43,482)**	**...**	**3,515,850**	**Total—Contributions**	**2,764,981**	**750,869**	**...**	**2,121,329**
							Program Summary by Activity				
...	1,643,250	...	...	(135,400)	...	1,507,850	Park operation	1,484,638	23,212	...	620,492
...	1,966,082	...	...	91,918	...	2,058,000	Park development	1,330,343	727,657	...	1,550,837
...	**3,609,332**	**...**	**...**	**(43,482)**	**...**	**3,565,850**	**Total Program**	**2,814,981**	**750,869**	**...**	**2,171,329**
...	**44,703,172**	**9,583,000**	**...**	**(708,912)**	**...**	**53,577,260**	**Total Ministry**	**52,282,250**	**1,295,010**	**...**	**50,383,955**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Administration Program			
Budgetary (respendable revenues)			
Administration			
Cost recovery for general administrative services within the Department for:			
Office technology services	...	...	3,002,362
Total Program—Budgetary	**...**	**...**	**3,002,362**
Environmental Services Program			
Budgetary (respendable revenues)			
Conservation and protection			
Cost recovery from the Department of Indian Affairs and Northern Development for:			
Hydrometric gauging stations in—			
Yukon	320,000	367,161	256,655
Northwest Territories	766,000	670,000	710,000
Analytical work	...	86,702	69,826
Other services	27,000	...	...
Cost recovery from Parks Program for:			
Hydrometric services	106,000	106,102	147,875
Water quality assessments	67,000	54,494	34,400
Baseline study for Nahanni National Park	...	4,000	4,000
Cost recovery from other federal departments for miscellaneous services	327,000	150,668	167,186
Globe 90	...	...	26,403
Globe 92	...	1,438,597	...
	1,613,000	2,877,724	1,416,345
Atmospheric environment			
Cost recovery from the Department of Transport for:			
Aviation weather services	11,332,000	12,055,608	11,293,395
Ice services	14,615,000	13,658,144	14,417,662
Cost recovery from the Department of National Defence for Canadian Forces weather service	7,563,000	7,587,058	7,337,232
Cost recovery from other federal departments for miscellaneous services	579,000	491,002	283,715
	34,089,000	33,791,812	33,332,004
Total Program—Budgetary	**35,702,000**	**36,669,536**	**34,748,349**
Total Ministry—Budgetary	**35,702,000**	**36,669,536**	**37,750,711**

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Tax Revenue—		
Goods and services tax	30,878	56
Total Tax Revenue	**30,878**	**56**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of transfer payments	838	...
Reimbursement of operating and maintenance expenditures	153,175	76,769
Sundries	46,585	709
Adjustments of Prior Year's Payables at Year End	1,233,002	311,634
	1,433,600	389,112
Services and service fees	13,940	...
Other non-tax revenue	330,680	226,081
Total Non-Tax Revenue	**1,778,220**	**615,193**
Total Program	**1,809,098**	**615,249**
Environmental Services Program		
Tax Revenue—		
Goods and services tax	384,521	8,719
Total Tax Revenue	**384,521**	**8,719**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of transfer payments	350,236	...
Reimbursement of operating and maintenance expenditures	1,937,708	1,626,755
Reimbursement of capital expenditures	1,315	3,057
Sundries	54,550	351,958
Adjustments of Prior Year's Payables at Year End	1,437,966	1,219,673
	3,781,775	3,201,443
Privileges, licences and permits—		
Living accommodations	619,788	591,455
Taxidermist and aviculture licences	31,997	34,162
Bird hunting permits	4,631,052	3,909,765
Haying and grazing permits	52,983	40,424
Other services	438,858	84,489
	5,774,678	4,660,295

Revenue—*Concluded*

	Current year	Previous year
	$	$
Services and service fees—		
Hydrometric recoveries	5,456,308	4,867,656
Other water related recoveries	234,433	375,520
Meteorological revenues	616,613	797,691
Other services	1,077,906	351,583
	7,385,260	6,392,450
Proceeds from sales—		
Publications, maps and charts	467,556	332,183
Revenue from public utility services	19,550	108,066
Meals public	50,081	50,301
Sundries	119,183	141,808
	656,370	632,358
Other non-tax revenue	84,906	60,582
Total Non-Tax Revenue	**17,682,989**	**14,947,128**
Total Program	**18,067,510**	**14,955,847**
Parks Program		
Tax Revenue—		
Goods and services tax	1,804,959	121,226
Total Tax Revenue	**1,804,959**	**121,226**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of transfer payments	5,856	...
Reimbursement of operating and maintenance expenditures	427,429	350,478
Reimbursement of capital expenditures	27,062	112,918
Sundries	7,879	13,244
Adjustments of Prior Year's Payables at Year End	613,732	437,352
	1,081,958	913,992
Privileges, licences and permits—		
Rentals and concessions	7,913,774	8,284,038
Living accommodations	1,920,853	1,929,555
Camping and trailer permits	7,446,722	7,314,652
Hunting and fishing permits	332,409	364,706
Licences—General and business	252,304	255,189
Entrance fees	9,095,345	9,695,370
Timber permits	148,406	105,204
Lockage permits and licences	1,154,257	1,272,723
Public recreation facilities	2,144,394	2,294,775
Sundries	141,525	88,249
	30,549,989	31,604,461
Services and service fees	5,401	6,770
Proceeds from sales—		
Hydro—Heritage canals	79,955	77,555
Garbage collection	357,100	377,890
Water and sewer services	571,847	592,991
Townsite street works	121,276	105,059
Other proceeds from sales	34,111	114,060
	1,164,289	1,267,555
Other non-tax revenue—		
Interest on overdue accounts	...	579,894
Sundries	383,440	138,460
	383,440	718,354
Total Non-Tax Revenue	**33,185,077**	**34,511,132**
Total Program	**34,990,036**	**34,632,358**
Total Department	**54,866,644**	**50,203,454**
Ministry Summary		
Tax Revenue—		
Goods and services tax	2,220,358	130,001
Total Tax Revenue	2,220,358	130,001
Non-Tax Revenue—		
Refunds of previous years' expenditure	6,297,333	4,504,547
Privileges, licences and permits	36,324,667	36,264,756
Services and service fees	7,404,601	6,399,220
Proceeds from sales	1,820,659	1,899,913
Other non-tax revenue	799,026	1,005,017
Total Non-Tax Revenue	52,646,286	50,073,453
Total Ministry	**54,866,644**	**50,203,454**

SECTION 9

1991-92
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian Institute for International Peace and Security
Canadian International Development Agency
Canadian Secretariat
Export Development Corporation
International Centre for Ocean Development
International Development Research Centre
International Joint Commission

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Department

Canadian Interests Abroad Program

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign Policy, Priorities and Coordination

Development and coordination of foreign policy recommendations and initiatives. Planning and allocation of departmental resources. Provision of Canadian Government's central protocol services.

International Trade Development

Sustaining and developing international export markets for Canadian goods and services. Formulation, development and coordination of policies and initiatives related to international marketing, and promotion of foreign investment and technology acquisition. Coordination of the tourism program abroad.

International Economic, Trade and Aid Policy

Management of international economic relations including Canada's involvement in OECD, the GATT, multilateral trade negotiations, UNCTAD and the economic dimensions of North-South and East-West questions. Investment and industrial cooperation policy. Administration of the Export and Import Permits Act.

Political and International Security Affairs

Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, La Francophonie, human rights and other related fields.

Legal, Immigration and Consular Affairs

Management of the legal aspects of Canada's international relations. Coordination and management of immigration and refugee affairs. Policy development and management of Consular Affairs Program. Coordination of provinces' involvement in international relations.

Communications and Culture

Management of departmental trade and foreign policy communications in Canada and abroad. Development and coordination of international cultural relations and activities. Library and other common media services.

Bilateral Relations and Operations

Management of Canada's bilateral relations with specific countries and regions; management of the complex issues and interests involved, in particular in the political, economic, trade promotion and trade relations, industrial cooperation and investment fields. Delivery of the Canadian industrial development, development assistance, immigration, culture, public affairs and tourism programs abroad. Provision of consular services at posts abroad. Analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests. Formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries. Management and supply of the physical plant and material required by missions abroad.

Passports

Issuance of travel documents and provision of instructions and guidance to posts abroad.

Operational Support, Human Resource Planning, and Administration

Provision of support for the Department at headquarters and at missions abroad, including financial, telecommunications, records management, EDP, and management services. Development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees in Ottawa and abroad. Management of departmental relationships with other Government departments.

World Exhibitions Program

Objective

To present an image of Canada that portrays the country's economic, cultural and social development.

Activity Description

World Exhibitions

Management of Canada's relationship with the International Bureau of Expositions, Paris and co-ordination of Canadian participation in international exhibitions. Promotion of international exhibitions hosted by Canada.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian Institute for International Peace and Security

Objective

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Partnership Program

The Partnership Program includes development assistance that CIDA provides through the intermediary of national and international partners and includes the Voluntary Sector (national and international non-governmental organizations and institutions), Industrial Cooperation (national and international private firms), Multilateral Technical Cooperation, International Financial Institutions and Multilateral Food Aid.

National Initiatives

National Initiatives includes the development assistance that CIDA provides directly to countries eligible for Canadian assistance, and regional institutions. It also includes bilateral food aid assistance, international humanitarian assistance, development information and scholarships.

Corporate Services

The Corporate Services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Senior Vice-President, parliamentary relations, and internal audit;
- policy formulation and evaluation services;
- financial management, accounting services, information management services and management systems;
- personnel and administrative services; and
- public information services.

Canadian Secretariat

Objective

To provide administrative support to review panels set-up under the Canada—United States Free Trade Agreement (FTA).

Activity Description

Canadian Secretariat

Disputes on decisions related to anti-dumping and countervailing duties under the Free Trade Agreement may be resolved through the panel review process (Chapter 19) as an alternative to judicial review. Disputes between the two governments (Chapter 18) can be referred to a five-member panel. The Canadian Secretariat operates a court registry and provides administrative support to panels.

Export Development Corporation

Objective

To facilitate and develop export trade between Canada and other countries.

International Centre for Ocean Development

Objective

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's Share of Joint Studies, Surveys and Investigations under International References

Co-ordination of the work in international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada—United States Agreement on Great Lakes Water Quality

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration

Commissioners and support staff; associated operating expenses.

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department(1)				
						Canadian Interests Abroad Program				
...	798,478,000	...	...	798,478,000	1	Operating expenditures				
...	...	...	(3,847,052)	(3,847,052)		Transfer to Vote 10				
...	798,478,000	...	(3,847,052)	794,630,948		Total—Vote 1	763,625,728	31,005,220	...	778,237,083
...	146,197,000	...	...	146,197,000	5	Capital expenditures				
...	...	...	(29,160,001)	(29,160,001)		Transfer to: Vote 10				
...	...	...	(274,999)	(274,999)		Vote 15				
...	...	...	(2,499,999)	(2,499,999)		Vote 20				
...	146,197,000	...	(31,934,999)	114,262,001		Total—Vote 5	104,861,199	9,400,802	...	101,986,711
...	240,472,431	...	...	240,472,431	10	Grants and contributions				
...	...	1	...	1	10b	Transfer of $19,139,999 from External Affairs Vote 5				
...	...	20,750,696	...	20,750,696	10c	Transfer of $3,847,052 from External Affairs Vote 1 and $10,020,002 from External Affairs Vote 5				
...	...	...	3,847,052	3,847,052		Transfer from: Vote 1				
...	...	...	29,160,001	29,160,001		Vote 5				
...	...	...	6,747,089	6,747,089		Increase in authority as authorized by Vote 10				
...	240,472,431	20,750,697	39,754,142	300,977,270		Total—Vote 10	291,630,477	9,346,793	...	219,398,651
...	...	1	...	1	11b	**Pursuant to Section 29 of the Financial Administration Act to authorize the Minister on behalf of Her Majesty the Queen in Right of Canada to guarantee loans made by Canadian financial institutions in accordance with terms and conditions approved by the Minister of Finance and the Minister for External Relations to the Government of Romania in an amount not to exceed $25,000,000 and to the Government of Bulgaria in an amount not to exceed $10,000,000**				
...	...	1	...	1	11c	**To increase the loan guarantee authority of the Minister authorized by External Affairs Vote 11b, Appropriation Act No. 3, 1991-92: a) from $25,000,000 to $27,000,000 for loans to the Government of Romania; and b) from $10,000,000 to $11,000,000 for loans to the Government of Bulgaria**				
...	...	2	...	2		**Total—Vote 11**	...	2	...	...
...	...	18,802,246	...	18,802,246	57c(1)	**To write-off from the accounts of Canada $18,802,246 due to Her Majesty in Right of Canada by K/S A/S Ocean Supply I and Desea Limited**	18,802,246	...	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	**As shown in Main Estimates**	**As shown in Supplementary Estimates**	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	**$**	**$**	**$**	**$**			**$**	**$**	**$**	**$**
...	51,100	...	...	51,100	(S)	Secretary of State for External Affairs—Salary and motor car allowance	51,100	...	...	45,708
...	51,100	...	...	51,100	(S)	Minister for International Trade—Salary and motor car allowance	51,100	...	...	...
...	51,100	...	...	51,100	(S)	Minister for External Relations—Salary and motor car allowance	51,100	...	...	...
...	220,000	...	21,069	241,069	(S)	Payments under the Diplomatic Service (Special) Superannuation Act	241,069	...	...	223,204
...	34,448,000	...	3,295,000	37,743,000	(S)	Contributions to employee benefit plans	37,743,000	...	...	35,374,000
13,096,799	4,000,000	...	(4,000,000)	13,096,799	(S)	Passport Revolving Fund	(1,456,713)	...	14,553,512	1,284,238
...	...	...	46,101	46,101	(S)	Refunds of amounts credited to revenue in previous years	46,101	...	...	1,024,250
13,096,799	1,223,968,731	39,552,945	3,334,261	1,279,952,736		Total budgetary	1,215,646,407	49,752,817	14,553,512	1,137,573,845
12,512,355	...	...	...	12,512,355	L11	Working Capital Advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, Appropriation Act No. 1, 1971. Limit $22,500,000. (Net)	(606,381)	...	13,118,736	(1,550,275)
39,060,877	...	...	...	39,060,877	L12	Working Capital Advance for advances to posts abroad in accordance with Vote 630, Appropriation Act No. 2, 1954. Limit $50,000,000. (Net)	2,534,061	...	36,526,816	2,162,838
45,000,000	...	...	(45,000,000)	...	L13c	To guarantee loans made by Canadian Financial Institutions to Czechoslovakia and Hungary not to exceed $30,000,000 and $15,000,000 respectively. (Gross)[2]	...	...	...	...
9,109,055	...	...	247,849	9,356,904	L47b	Purchase of shares and issuance of notes—Common Fund for Commodities. Limit $10,380,000 US. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	290,880	...	9,066,024	1,302,917
...	2,600,000	...	(2,600,000)	...	(S)	(L) Purchase of shares in respect of Canada's participation in the first account of the Common Fund. (Gross)	...	...	...	...
105,682,287	2,600,000	...	(47,352,151)	60,930,136		Total non-budgetary	2,218,560	...	58,711,576	1,915,480
						Total Program—				
13,096,799	**1,223,968,731**	**39,552,945**	**3,334,261**	**1,279,952,736**		**Budgetary**	**1,215,646,407**	**49,752,817**	**14,553,512**	**1,137,573,845**
105,682,287	**2,600,000**	**...**	**(47,352,151)**	**60,930,136**		**Non-budgetary**	**2,218,560**	**...**	**58,711,576**	**1,915,480**
						World Exhibitions Program				
...	5,468,000	...	...	5,468,000	15	Operating expenditures				
...	...	1	...	1	15c	Transfer of $274,999 from External Affairs Vote 5				
...	...	...	274,999	274,999		Transfer from Vote 5				
...	5,468,000	1	274,999	5,743,000		Total—Vote 15	5,690,873	52,127	...	3,435,203

…	5,450,000	…	…	5,450,000	20	Capital expenditures				
…	…	1	…	1	20b	Transfer of $2,499,999 from External Affairs Vote 5				
…	…	…	2,499,999	2,499,999		Transfer from Vote 5				
…	5,450,000	1	2,499,999	7,950,000		Total—Vote 20	7,949,999	1	…	9,468,598
…	50,000	…	…	50,000	(S)	Contributions to employee benefit plans	50,000	…	…	50,000
…	**10,968,000**	**2**	**2,774,998**	**13,743,000**		**Total Program—Budgetary**	**13,690,872**	**52,128**	…	**12,953,801**
						Total Department—				
13,096,799	**1,234,936,731**	**39,552,947**	**6,109,259**	**1,293,695,736**		**Budgetary**	**1,229,337,279**	**49,804,945**	**14,553,512**	**1,150,527,646**
105,682,287	**2,600,000**	…	**(47,352,151)**	**60,930,136**		**Non-budgetary**	**2,218,560**	…	**58,711,576**	**1,915,480**
						Canadian Commercial Corporation				
…	14,492,000	…	…	14,492,000	25	Program expenditures	14,060,062	431,938	…	14,917,000
10,000,000	…	…	…	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the Canadian Commercial Corporation Act, Section 11. Limit $10,000,000. (Net)	…	…	10,000,000	…
						Total Program—				
…	**14,492,000**	…	…	**14,492,000**		**Budgetary**	**14,060,062**	**431,938**	…	**14,917,000**
10,000,000	…	…	…	**10,000,000**		**Non-budgetary**	…	…	**10,000,000**	…
						Canadian Institute for International Peace and Security				
…	5,000,000	…	(5,000,000)	…	(S)	Payments to the Canadian Institute for International Peace and Security				
…	…	…	5,000,000	5,000,000		Total annual authorized limit in accordance with Section 29(f) of the Act				
…	5,000,000	…	…	5,000,000		Total	5,000,000	…	…	5,000,000
…	**5,000,000**	…	…	**5,000,000**		**Total Program—Budgetary**	**5,000,000**	…	…	**5,000,000**
						Canadian International Development Agency				
…	104,450,000	…	…	104,450,000	30	Operating expenditures				
…	…	1	…	1	30b	Transfer of $397,800 from Energy, Mines and Resources Vote 40				
…	…	…	397,800	397,800		Transfer from Vote 40 (Energy, Mines and Resources)				
…	…	…	(2,835,371)	(2,835,371)		Transfer to Vote 35				
…	104,450,000	1	(2,437,571)	102,012,430		Total—Vote 30	99,238,901	2,773,529	…	95,513,948
…	1,983,900,000	…	…	1,983,900,000	35	Grants and contributions				
…	…	7,236,400	…	7,236,400	35b	Transfer of $36,902,200 from Energy, Mines and Resources Vote 40				
…	…	1	…	1	35c	Transfer of $2,835,371 from External Affairs Vote 30				
…	…	…	2,835,371	2,835,371		Transfer from: Vote 30				
…	…	…	36,902,200	36,902,200		Vote 40 (Energy, Mines and Resources)				
…	1,983,900,000	7,236,401	39,737,571	2,030,873,972		Total—Vote 35	1,986,293,888	44,580,084	…	1,930,597,209
…	99,300,000	20,000,000	44,382,880	163,682,880	(S)	Payments to the International Financial Institutions Fund Accounts (International Development (Financial Institutions) Assistance Act)	163,682,880	…	…	159,144,829

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	4,000,000	...	(4,000,000)	...	(S)	Payments under the International Centre for Human Rights and Democratic Development Act				
...	...	...	4,000,000	4,000,000		Total annual authorized limit in accordance with Section 28(d) of the Act				
...	4,000,000	...	...	4,000,000		Total	4,000,000	...	...	3,000,000
...	9,092,000	...	870,000	9,962,000	(S)	Contributions to employee benefit plans	9,962,000	...	...	9,364,000
...	2,200,742,000	27,236,402	82,552,880	2,310,531,282		Total budgetary	2,263,177,669	47,353,613	...	2,197,619,986
						Financial Institutions				
...	1	...	223,699,999	223,700,000	L40	Issuance of Notes to the International Financial Institution Fund Accounts, not to exceed $223,700,000. (Gross)	217,497,039	6,202,961	...	229,500,000
						Inter-American Development Bank				
889,511,830	...	...	24,202,835	913,714,665	L55	Authorization to subscribe for 63,692 callable shares of the capital stock of the Inter-American Development Bank. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	...	...	913,714,665	...
1,331,725,963	...	...	27,627,595	1,359,353,558	(S)	(L) Authorization to subscribe for 93,556 callable shares of the capital stock of the Inter-American Development Bank. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	...	...	1,359,353,558	...
...	8,900,000	...	(4,547,726)	4,352,274	(S)	Payment	4,352,274	...	...	4,565,963
						Caribbean Development Bank				
37,393,735	...	...	1,017,450	38,411,185	L50	Authorization to subscribe for 5,355 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	...	...	38,411,185	...
23,210,926	...	...	(358,301)	22,852,625	(S)	(L) Authorization to subscribe for 2,769 callable shares of the capital stock of the Caribbean Development Bank. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	...	...	22,852,625	...
						Asian Development Bank				
508,401,166	...	...	13,833,149	522,234,315	L36a	Authorization to subscribe for 36,403 callable shares of the capital stock of the Asian Development Bank. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	...	...	522,234,315	...
...	3,800,000	...	(29,624)	3,770,376	(S)	Payment	3,770,376	...	...	3,770,376

						African Development Bank				
181,449,560	...	...	...	181,449,560	(S)	(L) Subscription to shares of the African Development Bank. Limit 168,000,000 units of account (approximately $240,000,000). (Gross)	...	...	181,449,560	...
463,248,172	...	...	13,401,848	476,650,020		(L) Second subscription to shares of the African Development Bank. (US $ authority of $405,333,600 US translated at $1 US= $1.1892 Cdn= $482,022,217 Cdn). (Gross)	...	...	476,650,020	...
...	6,100,000	...	(62,049)	6,037,951	(S)	Payment	6,037,951	...	...	5,849,471
...	500,000	...	...	500,000	L45	Payment estimated at $500,000 not to exceed the equivalent of US $418,000. (Gross)	488,140	11,860	...	482,581
...	...	...	15,200,000	15,200,000	L45	Issuance of demand notes not to exceed the equivalent of $12,722,729 US in accordance with the International International Development (Financial Institutions) Assistance Act. (Gross)	14,242,074	957,926	...	14,316,408
3,434,941,352	19,300,001	...	313,985,176	3,768,226,529		Total non-budgetary	246,387,854	7,172,747	3,514,665,928	258,484,799
						Total Program—				
...	**2,200,742,000**	**27,236,402**	**82,552,880**	**2,310,531,282**		**Budgetary**	**2,263,177,669**	**47,353,613**	**...**	**2,197,619,986**
3,434,941,352	**19,300,001**	**...**	**313,985,176**	**3,768,226,529**		**Non-budgetary**	**246,387,854**	**7,172,747**	**3,514,665,928**	**258,484,799**
						Canadian Secretariat				
...	2,261,000	...	...	2,261,000	50	Program expenditures	996,306	1,264,694	...	1,030,534
...	71,000	...	...	71,000	(S)	Contributions to employee benefit plans	71,000	...	...	71,000
...	**2,332,000**	**...**	**...**	**2,332,000**		**Total Program—Budgetary**	**1,067,306**	**1,264,694**	**...**	**1,101,534**
						Export Development Corporation[1]				
...	...	...	11,335,888	11,335,888	(S)	Administration expenses	11,335,888	...	...	8,581,655
...	185,000,000	(37,000,000)	(148,000,000)	...	(S)	Budgetary portion of authority granted pursuant to Section 32 of the Export Development Act (see below)[3]				
...	...	...	146,464,549	146,464,549		Transfer from non-budgetary authority[3]				
...	185,000,000	(37,000,000)	(1,535,451)	146,464,549		Total budgetary authority related to Section 32[3]	146,464,549	...	...	167,542,015
...	185,000,000	(37,000,000)	9,800,437	157,800,437		Total budgetary	157,800,437	...	...	176,123,670
711,800,000	...	...	...	711,800,000	(S)	(L) Payments for subscription to capital stock in the Corporation pursuant to the Export Development Act, Section 11. Limit $1,500,000,000. (Gross)	...	...	711,800,000	16,200,000
2,338,825,000	...	...	(208,802,000)	2,130,023,000		(L) Borrowing of the Corporation pursuant to Sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings. (Net)	...	...	2,130,023,000	...
4,528,596,308	137,000,000	...	(353,334,643)	4,312,261,665	(S)	Total authorized limit of $6,000,000,000 pursuant to Section 32 of the Export Development Act related to loans made and committed in accordance with Section 31. [3]				

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	...	...	(146,464,549)	(146,464,549)		Less: budgetary portion of the authority (see above)[3]				
4,528,596,308	137,000,000	...	(499,799,192)	4,165,797,116		Total non-budgetary authority related to Section 32. (Net)[3]	139,571,521	...	4,026,225,595	49,617,183
7,579,221,308	137,000,000	...	(708,601,192)	7,007,620,116		Total non-budgetary	139,571,521	...	6,868,048,595	65,817,183
						Total Program—				
...	**185,000,000**	**(37,000,000)**	**9,800,437**	**157,800,437**		**Budgetary**	**157,800,437**	**...**	**...**	**176,123,670**
7,579,221,308	**137,000,000**	**...**	**(708,601,192)**	**7,007,620,116**		**Non-budgetary**	**139,571,521**	**...**	**6,868,048,595**	**65,817,183**
						International Centre for Ocean Development				
...	13,300,000	...	...	13,300,000	55	Payments to the International Centre for Ocean Development	12,030,000	1,270,000	...	12,200,000
...	**13,300,000**	**...**	**...**	**13,300,000**		**Total Program—Budgetary**	**12,030,000**	**1,270,000**	**...**	**12,200,000**
						International Development Research Centre				
...	123,000,000	...	...	123,000,000	60	Payments to the International Development Research Centre	115,800,000	7,200,000	...	114,130,000
...	**123,000,000**	**...**	**...**	**123,000,000**		**Total Program—Budgetary**	**115,800,000**	**7,200,000**	**...**	**114,130,000**
						International Joint Commission				
...	5,834,000	...	...	5,834,000	65	Program expenditures	5,150,883	683,117	...	4,675,453
...	382,000	...	37,000	419,000	(S)	Contributions to employee benefit plans	419,000	...	...	375,000
...	**6,216,000**	**...**	**37,000**	**6,253,000**		**Total Program—Budgetary**	**5,569,883**	**683,117**	**...**	**5,050,453**
						Total Ministry—				
13,096,799	**3,785,018,731**	**29,789,349**	**98,499,576**	**3,926,404,455**		**Budgetary**	**3,803,842,636**	**108,008,307**	**14,553,512**	**3,676,670,289**
11,129,844,947	**158,900,001**	**...**	**(441,968,167)**	**10,846,776,781**		**Non-budgetary**	**388,177,935**	**7,172,747**	**10,451,426,099**	**326,217,462**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Vote 57c, incorrectly reported under Export Development Corporation in 1991-92 Supplementary Estimates C. Should have been reported under the Department of External Affairs.

[2] Vote L13c incorrectly reported as non-budgetary in 1990-91 Supplementary Estimates C. Should have been reported as a $1 budgetary lapsing vote.

[3] In accordance with Sections 29, 31 and 32 of the Export Development Act, the authorized limit of $6 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Canadian Interests Abroad Program				
								Operating				
...	14,716,300	...	...	4,760,549	94,500	...	19,571,349	Foreign policy, priorities and coordination	19,476,849	94,500	...	21,045,459
...	39,948,000	18,802,246	...	(63,000)	131,600	...	58,818,846	International trade development	54,320,832	4,498,014	...	44,457,859
...	16,518,000	...	...	9,035,719	187,400	...	25,741,119	International economic, trade and aid policy	25,553,719	187,400	...	22,327,242
...	46,931,000	...	...	8,944,671	223,600	...	56,099,271	Political and international security affairs	55,875,671	223,600	...	49,390,428
...	10,772,000	...	...	2,785,000	91,600	...	13,648,600	Legal, immigration and consular affairs	12,846,458	802,142	...	9,997,871
...	21,659,000	...	...	...	97,800	...	21,756,800	Communications and culture	19,701,987	2,054,813	...	22,725,621
...	594,510,000	2	...	(26,782,160)	2,059,301	...	569,787,143	Bilateral relations and operations	546,642,390	23,144,753	...	547,582,637
13,096,799	34,676,000	...	...	(732,819)	(2,170,000)	(32,506,000)	12,363,980	Passports	(2,189,532)	...	14,553,512	515,817
...	88,025,000	...	...	(2,527,831)	455,300	...	85,952,469	Operational support, human resource planning, and administration	85,952,469	...	...	97,153,924
...	(32,506,000)	...	...	...	...	32,506,000	...	Revenue credited to the vote	...	...	...	...
13,096,799	835,249,300	18,802,248	...	(4,579,871)	1,171,101	...	863,739,577	Total—Operating	818,180,843	31,005,222	14,553,512	815,196,858
								Capital				
...	...	...	...	50,168	...	...	50,168	Foreign policy, priorities and coordination	50,168	...	...	235,120
...	547,000	...	...	422,498	...	...	969,498	International trade development	969,498	...	...	778,611
...	200,000	...	...	220,000	...	...	420,000	International economic, trade and aid policy	255,272	164,728	...	91,126
...	973,000	...	...	3,667,526	...	...	4,640,526	Political and international security affairs	4,640,526	...	...	3,484,985
...	93,000	...	...	948,539	...	...	1,041,539	Legal, immigration and consular affairs	1,041,539	...	...	63,179
...	...	...	...	88,893	...	...	88,893	Communications and culture	88,893	...	...	53,694
...	136,456,000	...	...	(42,222,563)	...	...	94,233,437	Bilateral relations and operations	84,997,363	9,236,074	...	91,690,395
...	1,830,000	...	...	732,819	(1,830,000)	...	732,819	Passports	732,819	...	...	768,421
...	7,928,000	...	...	4,889,940	...	...	12,817,940	Operational support, human resource planning, and administration	12,817,940	...	...	5,589,601
...	148,027,000	...	...	(31,202,180)	(1,830,000)	...	114,994,820	Total—Capital	105,594,018	9,400,802	...	102,755,132

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
	As shown in											
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Transfer payments				
...	15,000	...	...	...	...	...	15,000	Foreign policy, priorities and coordination	15,000	...	...	30,000
...	19,519,000	1,500,000	...	657,580	...	...	21,676,580	International trade development	21,323,537	353,043	...	23,198,765
...	24,244,000	2,519,000	...	(249,738)	497,931	...	27,011,193	International economic, trade and aid policy	24,374,533	2,636,660	...	22,153,270
...	131,009,100	8,014,946	...	16,672,090	6,242,681	...	161,938,817	Political and international security affairs	156,599,310	5,339,507	...	121,535,495
...	3,708,000	1,666,750	...	1,350	1,367	...	5,377,467	Legal, immigration and consular affairs	5,236,728	140,739	...	5,004,326
...	24,078,331	...	...	12,710,533	...	...	36,788,864	Communications and culture	36,788,864	...	...	24,208,463
...	37,879,000	7,050,001	...	3,215,238	5,111	...	48,149,350	Bilateral relations and operations	47,272,506	876,844	...	23,248,332
...	240,000	...	...	...	21,068	...	261,068	Operational support, human resource planning, and administration	261,068	...	...	243,204
...	240,692,431	20,750,697	...	33,007,053	6,768,158	...	301,218,339	Total—Transfer payments	291,871,546	9,346,793	...	219,621,855
								Non-budgetary				
9,109,055	2,600,000	...	...	...	(2,352,151)	...	9,356,904	International economic, trade and aid policy	290,880	...	9,066,024	1,302,917
96,573,232	...	...	...	...	(45,000,000)	...	51,573,232	Bilateral relations and operations	1,927,680	...	49,645,552	612,563
105,682,287	2,600,000	...	...	...	(47,352,151)	...	60,930,136	Total—Non-budgetary	2,218,560	...	58,711,576	1,915,480
								Program Summary				
...	14,731,300	...	...	4,810,717	94,500	...	19,636,517	Foreign policy, priorities and coordination	19,542,017	94,500	...	21,310,579
...	60,014,000	20,302,246	...	1,017,078	131,600	...	81,464,924	International trade development	76,613,867	4,851,057	...	68,435,235
								International economic, trade and aid policy—				
...	40,962,000	2,519,000	...	9,005,981	685,331	...	53,172,312	Budgetary	50,183,524	2,988,788	...	44,571,638
9,109,055	2,600,000	...	...	...	(2,352,151)	...	9,356,904	Non-budgetary	290,880	...	9,066,024	1,302,917
...	178,913,100	8,014,946	...	29,284,287	6,466,281	...	222,678,614	Political and international security affairs	217,115,507	5,563,107	...	174,410,908
...	14,573,000	1,666,750	...	3,734,889	92,967	...	20,067,606	Legal, immigration and consular affairs	19,124,725	942,881	...	15,065,376
...	45,737,331	...	...	12,799,426	97,800	...	58,634,557	Communications and culture	56,579,744	2,054,813	...	46,987,778
								Bilateral relations and operations—				
...	768,845,000	7,050,003	...	(65,789,485)	2,064,412	...	712,169,930	Budgetary	678,912,259	33,257,671	...	662,521,364
96,573,232	...	...	...	...	(45,000,000)	...	51,573,232	Non-budgetary	1,927,680	...	49,645,552	612,563
13,096,799	4,000,000	...	...	...	(4,000,000)	...	13,096,799	Passports	(1,456,713)	...	14,553,512	1,284,238

...	96,193,000	...	...	2,362,109	476,368	...	99,031,477	Operational support, human resource planning, and administration	99,031,477	...	...	102,986,729
								Total Program—				
13,096,799	**1,223,968,731**	**39,552,945**	**...**	**(2,774,998)**	**6,109,259**	**...**	**1,279,952,736**	**Budgetary**	**1,215,646,407**	**49,752,817**	**14,553,512**	**1,137,573,845**
105,682,287	**2,600,000**	**...**	**...**	**...**	**(47,352,151)**	**...**	**60,930,136**	**Non-budgetary**	**2,218,560**	**...**	**58,711,576**	**1,915,480**
								World Exhibitions Program				
...	5,502,000	1	...	74,999	...	...	5,577,000	Operating	5,525,990	51,010	...	3,471,203
...	5,450,000	1	...	2,499,999	...	...	7,950,000	Capital	7,949,999	1	...	9,468,598
...	16,000	...	...	200,000	...	...	216,000	Transfer payments	214,883	1,117	...	14,000
...	**10,968,000**	**2**	**...**	**2,774,998**	**...**	**...**	**13,743,000**	**Total Program—Budgetary**	**13,690,872**	**52,128**	**...**	**12,953,801**
								Total Department—				
13,096,799	**1,234,936,731**	**39,552,947**	**...**	**...**	**6,109,259**	**...**	**1,293,695,736**	**Budgetary**	**1,229,337,279**	**49,804,945**	**14,553,512**	**1,150,527,646**
105,682,287	**2,600,000**	**...**	**...**	**...**	**(47,352,151)**	**...**	**60,930,136**	**Non-budgetary**	**2,218,560**	**...**	**58,711,576**	**1,915,480**
								Canadian Commercial Corporation				
...	14,492,000	...	...	...	...	...	14,492,000	Operating	14,060,062	431,938	...	14,917,000
10,000,000	...	...	...	...	...	...	10,000,000	Non-budgetary	...	...	10,000,000	...
								Total Program—				
...	**14,492,000**	**...**	**...**	**...**	**...**	**...**	**14,492,000**	**Budgetary**	**14,060,062**	**431,938**	**...**	**14,917,000**
10,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**10,000,000**	**Non-budgetary**	**...**	**...**	**10,000,000**	**...**
								Canadian Institute for International Peace and Security				
...	5,000,000	...	...	...	...	...	5,000,000	Operating	5,000,000	...	...	5,000,000
...	**5,000,000**	**...**	**...**	**...**	**...**	**...**	**5,000,000**	**Total Program—Budgetary**	**5,000,000**	**...**	**...**	**5,000,000**
								Canadian International Development Agency				
								Operating				
...	14,505,000	...	...	(362,219)	111,143	...	14,253,924	Partnership program	15,713,608	(1,459,684)	...	14,227,189
...	44,655,000	...	397,800	(1,115,123)	342,162	...	44,279,839	National initiatives	43,878,027	401,812	...	41,807,559
...	52,327,000	1	...	(1,358,029)	416,695	...	51,385,667	Corporate services	47,330,883	4,054,784	...	48,106,064
...	111,487,000	1	397,800	(2,835,371)	870,000	...	109,919,430	Total—Operating	106,922,518	2,996,912	...	104,140,812
								Capital				
...	2,055,000	...	...	...	...	...	2,055,000	Corporate services	2,278,383	(223,383)	...	737,136
								Transfer payments				
...	808,200,000	20,000,000	...	42,086,838	44,382,880	...	914,669,718	Partnership program	914,651,215	18,503	...	848,588,534
...	1,279,000,000	7,236,401	36,902,200	(39,251,467)	...	...	1,283,887,134	National initiatives	1,239,325,553	44,561,581	...	1,244,153,504
...	2,087,200,000	27.236,401	36,902,200	2,835,371	44,382,880	...	2,198,556,852	Total—Transfer payments	2,153,976,768	44,580,084	...	2,092,742,038
								Non-budgetary				
3,434,941,352	19,300,001	...	...	...	313,985,176	...	3,768,226,529	Partnership program	246,387,854	7,172,747	3,514,665,928	258,484,799

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
								Partnership program—				
...	822,705,000	20,000,000	...	41,724,619	44,494,023	...	928,923,642	Budgetary	930,364,823	(1,441,181)	...	862,815,723
3,434,941,352	19,300,001	...	...	...	313,985,176	...	3,768,226,529	Non-budgetary	246,387,854	7,172,747	3,514,665,928	258,484,799
...	1,323,655,000	7,236,401	37,300,000	(40,366,590)	342,162	...	1,328,166,973	National initiatives	1,283,203,580	44,963,393	...	1,285,961,063
...	54,382,000	1	...	(1,358,029)	416,695	...	53,440,667	Corporate services	49,609,266	3,831,401	...	48,843,200
								Total Program—				
...	**2,200,742,000**	**27,236,402**	**37,300,000**	**...**	**45,252,880**	**...**	**2,310,531,282**	**Budgetary**	**2,263,177,669**	**47,353,613**	**...**	**2,197,619,986**
3,434,941,352	**19,300,001**	**...**	**...**	**...**	**313,985,176**	**...**	**3,768,226,529**	**Non-budgetary**	**246,387,854**	**7,172,747**	**3,514,665,928**	**258,484,799**
								Canadian Secretariat				
...	2,275,000	...	...	...	...	...	2,275,000	Operating	998,760	1,276,240	...	1,033,284
...	57,000	...	...	...	...	...	57,000	Capital	68,546	(11,546)	...	68,250
...	**2,332,000**	**...**	**...**	**...**	**...**	**...**	**2,332,000**	**Total Program—Budgetary**	**1,067,306**	**1,264,694**	**...**	**1,101,534**
								Export Development Corporation				
...	185,000,000	(37,000,000)	...	...	9,800,437	...	157,800,437	Operating	157,800,437		...	176,123,670
7,579,221,308	137,000,000	...	...	...	(708,601,192)	...	7,007,620,116	Non-budgetary	139,571,521		6,868,048,595	65,817,183
								Total Program—				
...	**185,000,000**	**(37,000,000)**	**...**	**...**	**9,800,437**	**...**	**157,800,437**	**Budgetary**	**157,800,437**	**...**	**...**	**176,123,670**
7,579,221,308	**137,000,000**	**...**	**...**	**...**	**(708,601,192)**	**...**	**7,007,620,116**	**Non-budgetary**	**139,571,521**	**...**	**6,868,048,595**	**65,817,183**
								International Centre for Ocean Development				
...	13,300,000	...	...	...	...	...	13,300,000	Operating	12,030,000	1,270,000	...	12,200,000
...	**13,300,000**	**...**	**...**	**...**	**...**	**...**	**13,300,000**	**Total Program—Budgetary**	**12,030,000**	**1,270,000**	**...**	**12,200,000**
								International Development Research Centre				
								Operating				
...	69,700,000	...	...	...	...	...	69,700,000	Development research	69,517,350	182,650	...	64,000,000
...	26,700,000	...	...	...	...	...	26,700,000	Research related activities	26,634,519	65,481	...	25,000,000
...	15,800,000	...	...	...	...	...	15,800,000	Research operational support	14,937,744	862,256	...	14,700,000
...	12,200,000	...	...	...	...	...	12,200,000	General management	17,315,073	(5,115,073)	...	12,030,000
								Funds available:				
...	(1,200,000)	...	...	...	...	...	(1,200,000)	Income from investments	(1,582,235)	382,235	...	(900,000)

...	(200,000)	...	...	...	...	...	(200,000)	Other income	(577,659)	377,659	...	(200,000)
...	...	...	...	...	...	...	...	Utilization of (transfer to) operating surplus	(10,444,792)	10,444,792	...	(500,000)
...	**123,000,000**	**...**	**...**	**...**	**...**	**...**	**123,000,000**	**Total Program—Budgetary**	**115,800,000**	**7,200,000**	**...**	**114,130,000**
								International Joint Commission				
								Operating				
...	1,448,000	...	...	...	...	...	1,448,000	Payment of Canada's share of joint studies, surveys and investigations under international references	1,271,952	176,048	...	348,219
...	2,920,000	...	...	(58,400)	...	...	2,861,600	Responsibilities under the Canada—United States Agreement on Great Lakes Water Quality	2,406,293	455,307	...	2,497,625
...	1,818,000	...	...	58,400	37,000	...	1,913,400	Administration	1,806,458	106,942	...	2,118,003
...	6,186,000	...	...	...	37,000	..	6,223,000	Total—Operating	5,484,703	738,297	...	4,963,847
								Capital				
...	12,000	...	...	...	...	...	12,000	Responsibilities under the Canada—United States Agreement on Great Lakes Water Quality	61,952	(49,952)	...	61,575
...	18,000	...	...	...	...	...	18,000	Administration	23,228	(5,228)	...	25,031
...	30,000	...	...	...	...	...	30,000	Total—Capital	85,180	(55,180)	...	86,606
								Program Summary				
...	1,448,000	...	...	...	...	...	1,448,000	Payment of Canada's share of joint studies, surveys and investigations under international references	1,271,952	176,048	...	348,219
...	2,932,000	...	...	(58,400)	...	...	2,873,600	Responsibilities under the Canada—United States Agreement on Great Lakes Water Quality	2,468,245	405,355	...	2,559,200
...	1,836,000	...	...	58,400	37,000	...	1,931,400	Administration	1,829,686	101,714	...	2,143,034
...	**6,216,000**	**...**	**...**	**...**	**37,000**	**...**	**6,253,000**	**Total Program—Budgetary**	**5,569,883**	**683,117**	**...**	**5,050,453**
								Total Ministry—				
13,096,799	**3,785,018,731**	**29,789,349**	**37,300,000**	**...**	**61,199,576**	**...**	**3,926,404,455**	**Budgetary**	**3,803,842,636**	**108,008,307**	**14,553,512**	**3,676,670,289**
11,129,844,947	**158,900,001**	**...**	**...**	**...**	**(441,968,167)**	**...**	**10,846,776,781**	**Non-budgetary**	**388,177,935**	**7,172,747**	**10,451,426,099**	**326,217,462**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Canadian Interests Abroad Program				
							Grants				
							Foreign policy, priorities and coordination				
...	15,000	...	...	...	...	15,000	Canadian Group of the Trilateral Commission	15,000	...	...	30,000
							International trade development				
...	980,000	...	...	(180,000)	...	800,000	Grants to selected persons or organizations to assist in the development of personnel in specialized fields of knowledge of importance to international trade development	800,000	...	...	980,000
							Political and international security affairs				
...	100,000	...	...	...	...	100,000	Canadian Centre for Arms Control and Disarmament	100,000	...	...	100,000
...	105,000	...	...	(45,000)	...	60,000	Grants for financial assistance in the field of disarmament and arms control	49,500	10,500	...	101,344
...	100	...	...	...	...	100	International Peace Academy	...	100	...	100
...	110,000	...	...	...	...	110,000	United Nations Association in Canada	110,000	...	...	110,000
...	40,000	...	...	(40,000)	...	...	United Nations Trust Fund for South Africa	...	...	...	40,000
...	30,000	...	...	...	...	30,000	United Nations Voluntary Fund for Victims of Torture	30,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	38,000
...	385,100	...	...	(85,000)	...	300,100		289,500	10,600	...	389,444
							Legal, immigration and consular affairs				
...	12,000	...	...	...	...	12,000	Canadian Council on International Law	12,000	...	...	12,000
...	3,656,000	1,666,750	...	...	...	5,322,750	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	5,182,011	140,739	...	4,978,976

...	16,000	...	...	...	...	16,000	Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	16,000	...	...	...
...	3,684,000	1,666,750	...	...	...	5,350,750		5,210,011	140,739	..	4,990,976
							Communications and culture				
...	1,000	...	...	...	...	1,000	Atlantic Association of Young Political Leaders	1,000	...	...	1,000
...	7,500	...	...	(500)	...	7,000	Atlantic Council of Canada	7,000	...	...	7,500
...	45,000	...	...	...	...	45,000	Canadian Institute of International Affairs	45,000	...	...	45,000
...	31,500	...	...	...	...	31,500	Centre québécois des relations internationales de l'Université Laval	31,500	...	...	31,500
...	17,343,707	...	...	(86,196)	...	17,257,511	Grants in aid of academic relations	17,257,511	...	...	17,330,215
...	6,644,624	...	...	(692,771)	...	5,951,853	Grants in aid of cultural relations	5,951,853	...	...	6,602,833
...	5,000	...	...	...	...	5,000	International Baccalaureat Office	5,000	...	...	5,000
...	24,078,331	...	...	(779,467)	...	23,298,864		23,298,864	...	...	24,023,048
							Bilateral relations and operations				
...	89,000	...	...	...	...	89,000	Centre for Legislative Exchange	89,000	...	...	89,000
...	2,082,000	...	...	...	...	2,082,000	Grant for trade promotion purposes in the Asia-Pacific Region	2,082,000	...	...	2,043,000
...	750,000	...	...	...	...	750,000	Asia-Pacific Foundation of Canada	750,000	...	...	500,000
...	2,550,000	...	...	(227,000)	...	2,323,000	Grants for the development of Asian cultural awareness and language training	2,323,000	...	...	1,950,000
...	500,000	...	...	...	...	500,000	International Fund for Ireland	500,000	...	...	500,000
...	165,000	...	...	...	...	165,000	Special Voluntary Fund for the Commonwealth Secretariat	165,000	...	...	164,020
...	2,300,000	...	...	(500,000)	...	1,800,000	Grants for the promotion of dialogue in South Africa and other initiatives to promote negotiations	1,776,365	23,635	...	1,810,451
...	100,000	...	...	(100,000)	...	...	Grants to monitor sanctions against South Africa	...	...	...	99,971
...	550,000	...	...	(2,000)	...	548,000	Grants to promote political and economic relationships with the Asia-Pacific Region	548,000	...	...	474,936
...	100,000	...	...	400,000	...	500,000	Grants for economic and political assistance to Central Europe and the Soviet Union	484,863	15,137	...	499,999
...	...	25,000	...	...	...	25,000	Oxfam Canada	25,000	...	...	...
...	...	25,000	...	...	...	25,000	Le Centre d'information et de documentation sur le Mozambique et l'Afrique australe	25,000	...	...	...
...	9,186,000	50,000	...	(429,000)	...	8,807,000		8,768,228	38,772	...	8,131,377
							Operational support, human resource planning, and administration				
...	20,000	...	...	...	...	20,000	Foreign Service Community Association	20,000	...	...	20,000
...	220,000	...	...	...	21,068	241,068	(S) Payments under the Diplomatic Service (Special) Superannuation Act	241,068	...	...	223,204
...	240,000	...	...	...	21,068	261,068		261,068	...	...	243,204
...	**38,568,431**	**1,716,750**	**...**	**(1,473,467)**	**21,068**	**38,832,782**	**Total—Grants**	**38,642,671**	**190,111**	**...**	**38,788,049**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							International trade development				
...	17,800,000	1,500,000	...	...	...	19,300,000	Program for export market development	18,946,957	353,043	...	18,990,090
...	724,000	...	...	...	...	724,000	International Institute of Applied Systems Analysis	724,000	...	...	724,000
...	15,000	...	...	...	...	15,000	International Business Research Centre	15,000	...	...	15,000
...	...	...	...	238,000	...	238,000	Telecommunications Executive Management Institute of Canada	238,000	...	...	186,190
...	...	...	...	44,580	...	44,580	Technology Inflow Program	44,580	...	...	2,303,485
...	...	...	...	100,000	...	100,000	Canada Arab Business Council	100,000	...	...	...
...	...	...	...	335,000	...	335,000	United Arab Emirates Trade Office	335,000	...	...	...
...	...	...	...	120,000	...	120,000	Montreal World Trade Centre	120,000	...	...	...
...	18,539,000	1,500,000	...	837,580	...	20,876,580		20,523,537	353,043	...	22,218,765
							International economic, trade and aid policy				
...	100,000	...	...	(100,000)	...	...	International Sugar Organization	...	...	...	197,221
...	40,000	...	...	11,149	...	51,149	Steel Committee of the Organization for Economic Cooperation and Development	51,149	...	...	40,710
...	28,000	...	...	5,000	...	33,000	International Tropical Timber Organization	27,550	5,450	...	28,594
...	45,000	...	...	17,428	...	62,428	International Lead Zinc Study Group	62,428	...	...	55,878
...	100,000	...	...	(100,000)	...	...	International Coffee Organization	...	...	...	101,696
...	10,000	...	...	(10,000)	...	...	International Tin Council	...	...	...	...
...	24,000	...	...	1,083	...	25,083	International Rubber Study Group	25,083	...	...	23,513
...	7,000	...	...	(7,000)	...	...	International Jute Organization	...	...	...	7,745
...	65,000	...	...	15,000	...	80,000	International Customs Tariff Bureau	76,351	3,649	...	76,000
...	50,000	...	...	57,602	...	107,602	International Nickel Study Group	107,602	...	...	45,000
...	30,000	...	...	(30,000)	...	...	Quadrangular Forum	...	...	...	30,000
...	420,000	...	...	...	...	420,000	Customs Cooperation Council (11,716,250 Belgian Francs)	345,873	74,127	...	350,193
...	6,218,000	...	...	...	497,931	6,715,931	International Atomic Energy Agency ($5,459,280 US)	6,715,931	...	...	7,024,014
...	845,000	...	...	...	...	845,000	International Energy Agency (3,849,724 French Francs)	814,755	30,245	...	770,000
...	4,034,000	...	...	...	...	4,034,000	General Agreement on Tariffs and Trade (4,476,000 Swiss Francs)	2,919,852	1,114,148	...	3,088,664
...	475,000	...	...	...	...	475,000	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (2,161,624 French Francs)	391,493	83,507	...	404,000
...	7,867,000	...	...	...	...	7,867,000	Organization for Economic Cooperation and Development (32,835,925 French Francs)	6,600,670	1,266,330	...	6,974,455

...	141,000	...	...	...	...	141,000	Organization for Economic Cooperation and Development Centre for Education and Research (644,050 French Francs)	136,250	4,750		143,921
...	1,100,000	...	...	...	...	1,100,000	United Nations Voluntary Fund for the Environment ($965,778 US)	1,100,000		...	1,100,000
...	535,000	...	...	...	...	535,000	World Intellectual Property Organization (594,164 Swiss Francs)	482,431	52,569		518,062
...	30,000	...	...	(30,000)	...	...	Montreal Ozone Protocol Secretariat	...	...		94,049
...	20,000	...	...	(20,000)	...	...	Vienna Ozone Convention Secretariat	...	...		19,816
...	60,000	...	...	(60,000)	...	...	Basel Convention on Hazardous Wastes Secretariat	...	...		60,000
...	2,000,000	...	...	...	...	2,000,000	United Nations Conference on Environment and Development	2,000,000	...		999,739
...	...	1,874,000	...	...	...	1,874,000	Multilateral Environmental Negotiations and Institutions	1,872,115	1,885		
...	...	620,000	...	...	...	620,000	Bilateral Environmental Relations	620,000	...		
...	...	25,000	...	...	...	25,000	Technology Transfer in Environmental Goods and Services	25,000	...		
...	24,244,000	2,519,000	...	(249,738)	497,931	27,011,193		24,374,533	2,636,660		22,153,270
							Political and international security affairs				
...	7,365,000	...	...	...	...	7,365,000	Agency for Cultural and Technical Cooperation in Francophone Countries (33,549,667 French Francs)	7,140,105	224,895		7,094,771
...	20,000	...	...	...	...	20,000	Conseil africain et malgache de l'enseignement supérieur (4,573,268 CFA)	20,000			20,000
...	946,000	...	...	...	...	946,000	Commonwealth Foundation	852,016	93,984		916,885
...	260,000	...	...	...	...	260,000	Commonwealth Science Council (117,503 Pounds Sterling)	240,295	19,705		221,678
...	3,627,000	...	...	...	...	3,627,000	Commonwealth Secretariat (1,636,220 Pounds Sterling)	3,293,226	333,774		3,116,715
...	1,134,000	...	...	...	...	1,134,000	Commonwealth Youth Program (511,500 Pounds Sterling)	893,730	240,270		1,033,359
...	689,000	...	...	(25,000)	...	664,000	Conference on Confidence and Security Building Measures (6,531,999 Austrian Schillings)	664,000	...		658,066
...	700,000	...	...	...	77,027	777,027	Conference on Security and Cooperation in Europe (CSCE) (955,331 DEM)	777,027			
...	580,000	...	...	...	...	580,000	Conventional Stability Talks (5,500,000 Austrian Schillings)	580,000	...		513,460
...	200,000	...	...	(200,000)	...	...	Defence support assistance to Non-NATO countries				25,793
...	132,000	...	...	(98,908)	...	33,092	Financial assistance in the field of disarmament and arms control	33,092			129,967
...	12,652,000	...	...	...	1,030,979	13,682,979	Food and Agriculture Organization ($11,108,745 US)	13,682,979	...		11,833,926
...	1,257,000	...	...	...	142,394	1,399,394	International Civil Aviation Organization ($1,103,888 US)	1,399,394	...		1,299,769
...	200,000	...	...	(111,372)	...	88,628	International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years	88,628	...		...
...	6,363,000	...	...	...	1,831,740	8,194,740	International Labour Organization ($5,586,326 US)	8,194,740	...		7,955,474

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	239,000	...	...	...	64,000	303,000	International Maritime Organization ($209,945 US)	303,000	...	...	268,910
...	8,137,000	...	...	...	...	8,137,000	North Atlantic Treaty Organization—Civil administration (226,856,000 Belgian Francs)	6,518,855	1,618,145	...	7,048,454
...	1,995,000	...	...	(218,000)	...	1,777,000	North Atlantic Treaty Organization—Science Programs (55,608,000 Belgian Francs)	1,760,261	16,739	...	1,893,979
...	4,827,000	...	...	...	...	4,827,000	Pan American Health Organization ($4,237,692 US)	4,637,205	189,795	...	4,737,341
...	844,000	...	...	(135,834)	...	708,166	Participation in activities of the international French-speaking community	708,166	...	...	5,907,025
...	130,000	...	...	...	...	130,000	Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	130,000	...	...	7,129
...	72,000	...	...	...	...	72,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (16,463,766 CFA)	60,684	11,316	...	63,955
...	35,000	...	...	...	...	35,000	United Nations Fund for Indigenous Populations	35,000	...	...	35,000
...	13,000	...	...	...	...	13,000	United Nations Committee on the Elimination of all Forms of Racial Discrimination ($11,000 US)	13,000	...	...	12,000
...	205,000	...	...	...	...	205,000	United Nations Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment ($179,820 US)	205,000	...	...	...
...	9,054,000	...	...	...	2,378,265	11,432,265	United Nations Educational, Scientific and Cultural Organization ($7,949,450 US)	11,432,265	...	...	10,078,297
...	3,073,000	...	...	...	...	3,073,000	United Nations Industrial Development Organization ($2,697,902 US)	3,044,690	28,310	...	3,115,300
...	6,502,000	...	...	...	...	6,502,000	United Nations Interim Force in Lebanon ($5,709,085 US)	6,502,000	...	...	5,225,516
...	2,787,000	...	...	...	...	2,787,000	United Nations Iran-Iraq Military Observer Group ($2,447,280 US)	2,787,000	...	...	860,918
...	36,274,000	...	...	(600,000)	...	35,674,000	United Nations Organization ($31,848,466 US)	35,565,233	108,767	...	32,860,364
...	1,549,000	...	...	542,207	...	2,091,207	United Nations Disengagement Observer Force in the Middle East ($1,359,600 US)	2,091,207	...	...	706,599
...	11,173,000	...	...	...	718,276	11,891,276	World Health Organization ($9,809,821 US)	11,891,276	...	...	10,951,156
...	7,300,000	...	...	(75,293)	...	7,224,707	Contributions for projects and development activities resulting from Francophone Summits	7,224,707	...	...	800,000

...	90,000	...	...	60,000	...	150,000	Conferences on conventional armed forces in Europe	150,000	...	...	...
...	50,000	...	...	(10,000)	...	40,000	Biological and Toxin Weapons Convention Review Conference	40,000	...	...	...
...	150,000	...	...	...	...	150,000	Third Phase of the "Open Skies" Conference	150,000	...	...	...
...	...	765,000	...	...	...	765,000	United Nations Observer Group in Central America ($665,000 US)	747,124	17,876	...	1,200,391
...	...	...	...	115,433	...	115,433	Conference on Security and Cooperation in Europe (CSCE) Secretariat	115,433	...	...	63,800
...	...	...	...	64,228	...	64,228	CSCE Conflict Prevention Centre	64,228	...	...	63,800
...	...	...	...	21,876	...	21,876	CSCE Office for Free Elections	21,876	...	...	31,900
...	...	1,393,000	...	...	...	1,393,000	United Nations Advance Mission in Cambodia ($1,211,000 US)	1,393,000	...	...	...
...	...	317,946	...	148,267	...	466,213	United Nations Observer Mission in El Salvador ($399,168 US)	466,213	...	...	...
...	...	5,539,000	...	...	...	5,539,000	United Nations Transitional Authority in Cambodia ($4,813,391 US)	4,615,040	923,960	...	...
...	...	...	...	4,445,787	...	4,445,787	United Nations Angola Verification Mission ($3,805,000 US)	3,248,053	1,197,734	...	...
...	...	...	...	6,903,000	...	6,903,000	United Nations Mission for Referendum in the Western Sahara ($5,900,000 US)	6,903,000	...	...	...
...	...	...	...	1,500,000	...	1,500,000	United Nations Fund for Drug Abuse Control	1,500,000	...	...	...
...	...	...	...	800,000	...	800,000	Inter-American Drug Abuse Control Commission	800,000	...	...	...
...	...	...	...	3,618,000	...	3,618,000	United Nations Iraq-Kuwait Observer Mission ($3,066,700 US)	3,314,363	303,637	...	...
...	...	...	...	12,699	...	12,699	Netherlands Ministry of Foreign Affairs	12,699	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	394,354
...	130,624,000	8,014,946	...	16,757,090	6,242,681	161,638,717		156,309,810	5,328,907	...	121,146,051
							Legal, immigration and consular affairs				
...	14,000	...	...	...	1,367	15,367	Permanent Court of Arbitration (22,000 Netherlands guilders)	15,367	...	...	13,350
...	10,000	...	...	(10,000)	...	...	Intergovernment Committee for Migration	...	...	...	...
...	...	...	...	11,350	...	11,350	Canadians trapped in Kuwait and Iraq	11,350	...	...	...
...	24,000	...	...	1,350	1,367	26,717		26,717	...	...	13,350
							Communications and culture				
...	...	...	...	13,490,000	...	13,490,000	Canadian Broadcasting Corporation to support operations of Radio Canada International	13,490,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	185,415
...	...	...	...	13,490,000	...	13,490,000		13,490,000	...	...	185,415
							Bilateral relations and operations				
...	2,746,000	...	...	...	...	2,746,000	Inter-American Institute for Cooperation on Agriculture ($2,411,377 US)	2,746,000	...	...	1,767,318
...	40,000	...	...	...	...	40,000	International Institute of Administrative Sciences (1,119,942 Belgian Francs)	35,525	4,475	...	37,873
...	560,000	...	...	...	5,111	565,111	Roosevelt Campobello International Park Commission ($492,000 US)	565,111	...	...	578,677
...	10,000	...	...	...	...	10,000	Pan American Institute for Geography and History	10,000	...	...	10,000
...	60,000	...	...	...	...	60,000	Canadian Council for the Americas	60,000	...	...	70,000

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	175,000	...	...	...	...	175,000	Contributions in support of the Canadian Fur Industry	175,000	...	...	160,000
...	3,820,000	...	...	(1,561,425)	...	2,258,575	Contributions under the Japan Science and Technology Fund	2,258,575	...	...	301,384
...	135,000	...	...	13,750	...	148,750	Contributions to promote trade and investment between Canada and the Asia-Pacific Region	148,750	...	...	153,124
...	345,000	...	...	(66,944)	...	278,056	Contributions for technology development with Europe	278,056	...	...	347,869
...	650,000	...	...	(52,500)	...	597,500	Asia-Pacific Foundation of Canada for program administration	597,500	...	...	575,000
...	250,000	...	...	(25,000)	...	225,000	Canadian Chamber of Commerce for economic cooperation in the Pacific Region	225,000	...	...	90,000
...	200,000	...	...	...	...	200,000	North-South Institute	200,000	...	...	150,000
...	7,065,000	...	...	...	...	7,065,000	Organization of American States ($5,683,500 US)	7,046,967	18,033	...	4,938,441
...	250,000	...	...	(57,339)	...	192,661	Contributions to business to promote trade in the Asia-Pacific Region	192,661	...	...	200,000
...	11,800,000	1	...	2,698,696	...	14,498,697	Contributions for economic and political assistance to Central Europe and the Soviet Union	13,683,133	815,564	...	4,046,666
...	32,000	...	...	...	...	32,000	Canadian Council for Turkish Trade	32,000	...	...	32,000
...	...	7,000,000	...	3,250,000	...	10,250,000	Humanitarian Assistance to the republics of the former USSR, the Baltic States and Yugoslavia	10,250,000	...	...	...
...	435,000	...	...	(435,000)	...	...	Canada Arab Business Council	...	...	...	100,000
...	120,000	...	...	(120,000)	...	...	Montreal World Trade Centre	...	...	...	100,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,458,603
...	28,693,000	7,000,001	...	3,644,238	5,111	39,342,350		38,504,278	838,072	...	15,116,955
...	**202,124,000**	**19,033,947**	**...**	**34,480,520**	**6,747,090**	**262,385,557**	**Total—Contributions**	**253,228,875**	**9,156,682**	**...**	**180,833,806**
							Program Summary by Activity				
...	15,000	...	...	...	...	15,000	Foreign policy, priorities and coordination	15,000	...	...	30,000
...	19,519,000	1,500,000	...	657,580	...	21,676,580	International trade development	21,323,537	353,043	...	23,198,765
...	24,244,000	2,519,000	...	(249,738)	497,931	27,011,193	International economic, trade and aid policy	24,374,533	2,636,660	...	22,153,270
...	131,009,100	8,014,946	...	16,672,090	6,242,681	161,938,817	Political and international security affairs	156,599,310	5,339,507	...	121,535,495
...	3,708,000	1,666,750	...	1,350	1,367	5,377,467	Legal, immigration and consular affairs	5,236,728	140,739	...	5,004,326
...	24,078,331	...	...	12,710,533	...	36,788,864	Communications and culture	36,788,864	...	...	24,208,463
...	37,879,000	7,050,001	...	3,215,238	5,111	48,149,350	Bilateral relations and operations	47,272,506	876,844	...	23,248,332

...	240,000	...	...	...	21,068	261,068	Operational support, human resource planning, and administration	261,068	...	...	243,204
...	**240,692,431**	**20,750,697**	...	**33,007,053**	**6,768,158**	**301,218,339**	**Total Program**	**291,871,546**	**9,346,793**	...	**219,621,855**
							World Exhibitions Program				
							Contributions				
...	16,000	...	...	...	...	16,000	International Bureau of Expositions	14,883	1,117	...	14,000
...	...	...	...	200,000	...	200,000	Expo '98 Bid Corporation	200,000	...	...	...
...	**16,000**	...	...	**200,000**	...	**216,000**	**Total Program**	**214,883**	**1,117**	...	**14,000**
...	**240,708,431**	**20,750,697**	...	**33,207,053**	**6,768,158**	**301,434,339**	**Total Department**	**292,086,429**	**9,347,910**	...	**219,635,855**
							Canadian International Development Agency				
							Grants				
							Partnership program				
...	750,000	...	...	250,000	...	1,000,000	Grant to the North-South Institute	1,000,000	...	...	750,000
...	4,000,000	...	...	...	...	4,000,000	(S) Grants to the International Centre for Human Rights and Democratic Development pursuant to Section 28(d) of the International Centre for Human Rights and Democratic Development Act	4,000,000	...	...	3,000,000
...	168,700,000	...	...	4,750,863	...	173,450,863	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	173,450,012	851	...	159,280,000
...	158,200,000	...	...	(708,388)	...	157,491,612	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	157,491,612	...	...	161,391,413
...	114,050,000	...	...	(26,637,691)	...	87,412,309	Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto	87,412,309	...	...	61,517,999
...	22,100,000	...	...	(1,149,593)	...	20,950,407	Grants to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	20,950,407	...	...	20,620,335
...	467,800,000	...	...	(23,494,809)	...	444,305,191		444,304,340	851	...	406,559,747

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							National initiatives				
...	66,800,000	...	...	16,146,775	...	82,946,775	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	82,946,775	...	...	103,992,500
...	12,100,000	...	...	(314,812)	...	11,785,188	Development assistance as education and training for individuals and for special program and project expenses directly related thereto	11,785,008	180	...	11,438,453
...	78,900,000	...	...	15,831,963	...	94,731,963		94,731,783	180	...	115,430,953
...	**546,700,000**	**...**	**...**	**(7,662,846)**	**...**	**539,037,154**	**Total—Grants**	**539,036,123**	**1,031**	**...**	**521,990,700**
							Contributions				
							Partnership program				
...	162,300,000	...	...	21,225,640	...	183,525,640	Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto	183,518,180	7,460	...	189,072,339
...	800,000	...	...	546,593	...	1,346,593	Contributions to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	1,343,815	2,778	...	5,545,300

...	75,100,000	...	...	(7,842,955)	...	67,257,045	Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	67,249,632	7,413	...	62,312,272
...	100,000	...	...	...	...	100,000	Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	100,000	...	...	2,669,412
...	100,000	...	...	51,826,524	...	51,926,524	Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	51,926,524	...	...	20,709,507
...	2,700,000	...	...	(174,155)	...	2,525,845	Contribution to the Inter-American Development Bank	2,525,844	1	...	2,575,128
...	241,100,000	...	...	65,581,647	...	306,681,647		306,663,995	17,652	...	282,883,958
							National initiatives				
...	976,400,000	7,236,401	36,902,200	(58,813,146)	...	961,725,455	Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, and to provincial governments, their organizations and agencies in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	917,239,029	44,486,426	...	914,351,749
...	213,300,000	...	...	(22,695,284)	...	190,604,716	Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	190,530,112	74,604	...	200,179,802
...	100,000	...	...	28,500,000	...	28,600,000	Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	28,600,000	...	...	7,100,000

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	10,300,000	...	...	(2,075,000)	...	8,225,000	Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities	8,224,629	371	...	7,091,000
...	1,200,100,000	7,236,401	36,902,200	(55,083,430)	...	1,189,155,171		1,144,593,770	44,561,401	...	1,128,722,551
...	**1,441,200,000**	**7,236,401**	**36,902,200**	**10,498,217**	**...**	**1,495,836,818**	**Total—Contributions**	**1,451,257,765**	**44,579,053**	**...**	**1,411,606,509**
							Other transfer payments				
							Partnership program				
...	99,300,000	20,000,000	...	...	44,382,880	163,682,880	(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the International Development (Financial Institutions) Assistance Act	163,682,880	...	...	159,144,829
...	**99,300,000**	**20,000,000**	**...**	**...**	**44,382,880**	**163,682,880**	**Total—Other transfer payments**	**163,682,880**	**...**	**...**	**159,144,829**
							Program Summary by Activity				
...	808,200,000	20,000,000	...	42,086,838	44,382,880	914,669,718	Partnership program	914,651,215	18,503	...	848,588,534
...	1,279,000,000	7,236,401	36,902,200	(39,251,467)	...	1,283,887,134	National initiatives	1,239,325,553	44,561,581	...	1,244,153,504
...	**2,087,200,000**	**27,236,401**	**36,902,200**	**2,835,371**	**44,382,880**	**2,198,556,852**	**Total Program**	**2,153,976,768**	**44,580,084**	**...**	**2,092,742,038**
...	**2,327,908,431**	**47,987,098**	**36,902,200**	**36,042,424**	**51,151,038**	**2,499,991,191**	**Total Ministry**	**2,446,063,197**	**53,927,994**	**...**	**2,312,377,893**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Canadian Interests Abroad Program			
Budgetary (respendable revenues)			
Passports			
Passport fees	32,506,000	34,706,018	32,259,472
Total Program—Budgetary	**32,506,000**	**34,706,018**	**32,259,472**
Total Department—Budgetary	**32,506,000**	**34,706,018**	**32,259,472**
Export Development Corporation			
Non-budgetary (respendable receipts)			
Loan repayments. (Net)	137,000,000	(139,571,521)	(65,817,183)
Total Program—Non-budgetary	**137,000,000**	**(139,571,521)**	**(65,817,183)**
Total Ministry—			
Budgetary	**32,506,000**	**34,706,018**	**32,259,472**
Non-budgetary	**137,000,000**	**(139,571,521)**	**(65,817,183)**

Revenue

	Current year	Previous year
	$	$
Department		
Canadian Interests Abroad Program		
Tax Revenue—		
Goods and services tax	1,451	300
Total Tax Revenue	**1,451**	**300**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Remitted revolving fund surpluses	4,833	1,707
Dividends paid by Canadian Commercial Corporation	1,340,000	1,430,000
Personnel posted abroad	685,547	855,959
	2,030,380	2,287,666
Refunds of previous years' expenditure—		
Accountable advances	924,364	1,118,088
Canada's share of unexpended balances of prior year assessed contributions to international organizations	5	807
Program for Export Market Development—Contributions	3,841,263	3,463,121
Sundries	4,939,090	2,844,497
Adjustments of Prior Year's Payables at Year End	5,145,314	5,803,866
	14,850,036	13,230,379
Privileges, licences and permits—		
Import/export permits	4,528,961	4,469,215
Rental of staff accommodations	18,323,107	17,493,004
Rental of Crown-held automobiles and commuting transportation charges	195,314	313,710
Revenue from Crown provided transportation	44,528	37,182
Visa cost recoveries	36,006,238	13,238,630
Office accommodation and services provided to provincial governments	92,765	911,568
Revenue from Recreational Hardship Support Program	219,160	200,756
Sundries	...	207,090
	59,410,073	36,871,155

Revenue—*Continued*

	Current year	Previous year
	$	$
Services and service fees—		
Consular services	420,207	424,209
Sundries	5,200	2,829
	425,407	427,038
Proceeds from sales	502,397	412,708
Other non-tax revenue—		
Interest—Bank and Investment Interest	192,072	129,558
Profit on Exchange of Funds	(92,353)	14,370
Services rendered on behalf of Passport Office	4,447,598	4,447,460
Fairs and missions	1,986,628	1,462,300
Sundries	2,250,625	1,872,543
	8,784,570	7,926,231
Total Non-Tax Revenue	**86,002,863**	**61,155,177**
Total Program	**86,004,314**	**61,155,477**
World Exhibitions Program		
Non-Tax Revenue—		
Other non-tax revenue	370,000	245,000
Total Program	**370,000**	**245,000**
Total Department	**86,374,314**	**61,400,477**
Canadian International Development Agency		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
National governments including developing countries—		
International development assistance—Loans to developing countries	2,556,076	2,768,544
Refunds of previous years' expenditure—		
Repayment of loans to developing countries	...	15,432
Refunds of previous years' expenditure	5,976,377	2,882,870
Adjustments of Prior Year's Payables at Year End	506,646	282,790
	6,483,023	3,181,092
Services and service fees—		
Services and commitment charges on loans to developing countries	214,996	335,466
Other non-tax revenue	454,096	514,218
Total Program	**9,708,191**	**6,799,320**

	Current year	Previous year
	$	$
Canadian Secretariat		
Tax Revenue—		
Goods and services tax	748	40
Total Tax Revenue	**748**	**40**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Sundries	635	1,994
Other non-tax revenue—		
Sundries	9,015	920
Repayment from the US. Section for various panels	41,601	74,104
	50,616	75,024
Total Non-Tax Revenue	**51,251**	**77,018**
Total Program	**51,999**	**77,058**
Export Development Corporation		
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Export Development Corporation	56,687,348	33,059,023
Other non-tax revenue—		
Sundries	23,046,593	17,113,628
Total Program	**79,733,941**	**50,172,651**
International Joint Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure	11,861	921
Other non-tax revenue—		
United States share of expenses of the regional office—Windsor	976,902	1,147,768
Receipt from other expenditure	29	...
Receipt from other departments	28	...
	976,959	1,147,768
Total Program	**988,820**	**1,148,689**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	2,199	340
Total Tax Revenue	2,199	340
Non-Tax Revenue—		
Return on investments	61,273,804	38,115,233
Refunds of previous years' expenditure	21,345,555	16,414,386
Privileges, licences and permits	59,410,073	36,871,155
Services and service fees	640,403	762,504
Proceeds from sales	502,397	412,708
Other non-tax revenue	33,682,834	27,021,869
Total Non-Tax Revenue	176,855,066	119,597,855
Total Ministry	**176,857,265**	**119,598,195**

(1) Interest unless otherwise indicated.

SECTION 10

1991-92
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Canada Deposit Insurance Corporation
Canadian International Trade Tribunal
Office of the Superintendent of Financial Institutions

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Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and Economic Policies

The development of policies and provision of advice pertaining to the financial and economic aspects of:

- the domestic and international economic situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations; and
- tariffs, international trade, development assistance and international financial relations.

Domestic Coinage

The provision of funds for the production of domestic coinage.

International Financial Organizations

The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration

Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest Costs

The provision of funds for interest costs on: unmatured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and Issuing Costs

The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal Transfer Payments

The provision of funds for payments to provincial governments under the Constitution Acts, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, the Public Utilities Income Tax Transfer Act, and other statutory authority.

Special Program

Objective

To provide for a budgetary payment to the Foreign Claims Fund.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative Auditing

The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from Government customs and excise tax assessments.

Activity Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receiving of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- references under the Canadian International Trade Tribunal Act by the Governor in Council on any economic, trade or commercial matter, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter;
- investigations under the CITT Act of complaints, by Canadian producers of goods of serious injury caused by imports;
- appeals from decisions by the Government, in particular the Minister or the Deputy Minister of National Revenue, Customs and Excise under the Customs Act, the Excise Tax Act and the Special Import Measures Act; and
- other acts of Parliament or related regulations including references, injury inquiries, public interest determinations, reviews and importer rulings of anti-dumping and countervailing duty cases under the Special Import Measures Act.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial Institutions Supervision and Actuarial Services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
						Financial and Economic Policies Program(1)				
...	56,606,000	...	...	56,606,000	1	Program expenditures				
...	...	7,205,000	...	7,205,000	1c	Program expenditures				
...	56,606,000	7,205,000	...	63,811,000		Total—Vote 1	62,805,826	1,005,174	...	84,045,950
...	...	263,000,000	...	263,000,000	2b	Contributions	241,855,000	21,145,000	...	...
...	51,100	...	4,258	55,358	(S)	Minister of Finance—Salary and motor car allowance	55,358	...	...	49,825
...	217,200,000	(20,000,000)	(90,000)	197,110,000	(S)	Payments to International Development Association (Bretton Woods and Related Agreements Act)	197,110,000	...	...	152,010,000
...	12,600,000	...	...	12,600,000	(S)	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility	12,600,000	...	...	4,439,186
...	6,180,000	...	591,000	6,771,000	(S)	Contributions to employee benefit plans	6,771,000	...	...	6,768,496
...	55,742,000	...	(24,611,615)	31,130,385	(S)	Purchase of domestic coinage	31,130,385	...	...	28,326,377
...	...	1,000,000	...	1,000,000	(S)	Payments to the Global Environment Facility of the International Bank for Reconstruction and Development	1,000,000	...	...	...
...	...	...	328,794	328,794	(S)	Payment of liabilities previously transferred to revenue	328,794	...	...	472,408
...	...	...	34,932	34,932	(S)	Refunds of amounts credited to revenue in previous years	34,932	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	27,091,849
...	348,379,100	251,205,000	(23,742,631)	575,841,469		Total budgetary	553,691,295(2)	22,150,174	...	303,204,091
						Privatization and Regulatory Affairs(1)				
...	...	...	9,703,000	9,703,000	35	Program expenditures	...(2)	9,703,000	...	...
...	...	...	735,000	735,000	(S)	Contributions to employee benefit plans	...(2)	735,000	...	...
...	...	...	10,438,000	10,438,000		Total budgetary	...	10,438,000	...	...
...	1	...	316,209,999	316,210,000	L10	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed $316,210,000 to the International Development Association. (Gross)	316,210,000	...	...	276,090,000
491,739,153	75,000,000	...	(75,000,000)	491,739,153	(S)	(L) Loans to the International Monetary Fund pursuant to the Bretton Woods and Related Agreements Act, 8.1 (1). Limit $550,000,000. (Gross)	18,987,972	...	472,751,181	10,479,142

2,770,330,675	...	...	75,378,264	2,845,708,939	(S)	(L) Subscriptions to the International Bank for Reconstruction and Development pursuant to the Bretton Woods and Related Agreements Act. Limit $2,627,671,570 US. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	...	...	2,845,708,939	...
...	30,530,000	...	...	30,530,000	L5	Payment estimated at $30,530,000. (Gross)	23,096,445	7,433,555	...	18,255,955
3,714,052	...	...	101,056	3,815,108	(S)	(L) Initial subscription to the Multilateral Investment Guarantee Agency pursuant to the Bretton Woods and Related Agreements Act, Section 6.1. Limit $3,208,130 US. (US $ authority translated at $1 US = $1.1892 Cdn). (Gross)	...	...	3,815,108	...
...	...	27,282,827	1,028,462	28,311,289	(S)	(L) Payments to the European Bank for Reconstruction and Development pursuant to the European Bank for Reconstruction and Development Agreement Act. (Gross)	28,311,289	...	...	...
...	...	1	3,333,333	3,333,334	L11c	In accordance with the Bretton Woods and Related Agreements Act, the issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed $3,333,334 to the Global Environment Facility of the International Bank for Reconstruction and Development. (Gross)	3,333,334	...	...	...
...	...	...	168,348,000	168,348,000	L35e	Total borrowing of Eldorado Nuclear Limited. Limit $700,000,000. (Net)	...	...	168,348,000	...
...	...	...	4,500,000	4,500,000	(S)	(L) Payments to Teleglobe Canada pursuant to the Teleglobe Canada Act, Section 16. Limit $4,500,000. (Gross)	...	...	4,500,000	...
...	...	...	420,991,000	420,991,000	(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 13. Authorized capital limit $750,000,000. (Gross)	...	...	420,991,000	...
...	...	...	672,726,553	672,726,553	(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 19. Limit $750,000,000. (Net)	...	...	672,726,553	(27,260,691)
...	...	...	27,228,147	27,228,147	(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)	...	...	27,228,147	...
...	...	...	3,830,500,000	3,830,500,000		Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)	...	...	3,830,500,000	...
3,265,783,880	105,530,001	27,282,828	5,445,344,814	8,843,941,523		Total non-budgetary	389,939,040	7,433,555	8,446,568,928	277,564,406
						Total Program—				
...	**348,379,100**	**251,205,000**	**(13,304,631)**	**586,279,469**		**Budgetary**	**553,691,295**	**32,588,174**	...	**303,204,091**(1)
3,265,783,880	**105,530,001**	**27,282,828**	**5,445,344,814**	**8,843,941,523**		**Non-budgetary**	**389,939,040**	**7,433,555**	**8,446,568,928**	**277,564,406**(1)
						Public Debt Program				
...	43,200,000,000	(1,700,000,000)	(233,911,766)	41,266,088,234	(S)	Interest and other costs (Financial Administration Act)	41,266,088,234	...	...	42,791,647,614
...	**43,200,000,000**	**(1,700,000,000)**	**(233,911,766)**	**41,266,088,234**		**Total Program—Budgetary**	**41,266,088,234**	...	...	**42,791,647,614**

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Fiscal Transfer Payments Program				
...	8,066,000,000	(309,400,000)	165,231,540	7,921,831,540	(S)	Payments to provincial governments under the Constitution Acts, 1867-1982, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, and other statutory authority	7,921,831,540	...	...	8,063,300,429
...	280,000,000	...	(91,135,961)	188,864,039	(S)	Payments to the provinces under the Public Utilities Income Tax Transfer Act	188,864,039	...	...	236,278,836
...	**8,346,000,000**	**(309,400,000)**	**74,095,579**	**8,110,695,579**		**Total Program—Budgetary**	**8,110,695,579**	**...**	**...**	**8,299,579,265**
						Special Program				
...	10,000	...	...	10,000	15	Foreign Claims Fund	...	10,000	...	3,100
...	...	1	...	1	16b	To add to Finance Vote 22a, Appropriation Act No. 9, 1966, immediately following the words "Canadian claims", in sub-paragraph (b), the following: and all amounts received from the United Nations Compensation Commission or other sources pursuant to claims made by Canada, Canadian citizens or Canadian residents as a result of the invasion and occupation of Kuwait by Iraq in 1990-91	...	1	...	...
...	...	125,000	...	125,000	17c	Payments to Investors' Indemnity Account	125,000	...	...	35,000
71,503,708	...	...	...	71,503,708	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the Financial Institutions Depositors Compensation Act	...	...	71,503,708	...
71,503,708	10,000	125,001	...	71,638,709		Total budgetary	125,000	10,001	71,503,708	38,100
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the Canadian Commercial Bank Financial Assistance Act. Limit $75,000,000. (Gross)	...	...	2,000,000	...
2,000,000	...	...	...	2,000,000		Total non-budgetary	...	...	2,000,000	...
						Total Program—				
71,503,708	**10,000**	**125,001**	**...**	**71,638,709**		**Budgetary**	**125,000**	**10,001**	**71,503,708**	**38,100**
2,000,000	**...**	**...**	**...**	**2,000,000**		**Non-budgetary**	**...**	**...**	**2,000,000**	**...**
						Total Department—				
71,503,708	**51,894,389,100**	**(1,758,069,999)**	**(173,120,818)**	**50,034,701,991**		**Budgetary**	**49,930,600,108**	**32,598,175**	**71,503,708**	**51,394,469,070**(1)
3,267,783,880	**105,530,001**	**27,282,828**	**5,445,344,814**	**8,845,941,523**		**Non-budgetary**	**389,939,040**	**7,433,555**	**8,448,568,928**	**277,564,406**(1)

						Auditor General				
...	54,426,000	...	...	54,426,000	20	Program expenditures	51,167,416	3,258,584	...	50,623,590
...	175,000	...	1,832	176,832	(S)	Salary of the Auditor General	176,832	...	...	166,237
...	5,405,000	...	517,000	5,922,000	(S)	Contributions to employee benefit plans	5,922,000	...	...	5,529,000
...	**60,006,000**	...	**518,832**	**60,524,832**		**Total Program—Budgetary**	**57,266,248**	**3,258,584**	...	**56,318,827**
						Canada Deposit Insurance Corporation				
1,775,000,000	...	...	...	1,775,000,000	(S)	(L) Loans pursuant to the Canada Deposit Insurance Corporation Act, Section 37 as amended. Limit $3,000,000,000. (Net)	560,000,000	...	1,215,000,000	(150,000,000)
1,775,000,000	...	...	...	**1,775,000,000**		**Total Program—Non-budgetary**	**560,000,000**	...	**1,215,000,000**	**(150,000,000)**
						Canadian International Trade Tribunal				
...	7,158,000	...	...	7,158,000	25	Program expenditures				
...	...	1,603,479	...	1,603,479	25b	Program expenditures				
...	7,158,000	1,603,479	...	8,761,479		Total—Vote 25	8,401,101	360,378	...	8,588,910
...	875,000	...	84,000	959,000	(S)	Contributions to employee benefit plans	959,000	...	...	868,000
...	**8,033,000**	**1,603,479**	**84,000**	**9,720,479**		**Total Program—Budgetary**	**9,360,101**	**360,378**	...	**9,456,910**
						Office of the Superintendent of Financial Institutions				
...	3,262,000	...	...	3,262,000	30	Program expenditures	3,130,249	131,751	...	3,675,128
...	...	...	481,026	481,026	(S)	Civil service insurance actuarial liability adjustment	481,026	...	...	392,021
38,590,239	...	...	...	38,590,239	(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to Sections 16 and 17 of the Office of the Superintendent of Financial Institutions Act Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than $40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	(14,407,261)	...	52,997,500	(290,556)
38,590,239	**3,262,000**	...	**481,026**	**42,333,265**		**Total Program—Budgetary**	**(10,795,986)**	**131,751**	**52,997,500**	**3,776,593**
						Privatization and Regulatory Affairs(1)				
...	9,703,000	...	(9,703,000)	...	35	Program expenditures	...	...	...	...
...	735,000	...	(735,000)	...	(S)	Contributions to employee benefit plans	...	...	...	...
...	10,438,000	...	(10,438,000)	...		Total budgetary	...	...	...	...
168,348,000	...	...	(168,348,000)	...	L35e	Total borrowing of Eldorado Nuclear Limited. Limit $700,000,000. (Net)	...	...	...	...
4,500,000	...	...	(4,500,000)	...	(S)	(L) Payments to Teleglobe Canada pursuant to the Teleglobe Canada Act, Section 16. Limit $4,500,000. (Gross)	...	...	...	...
420,991,000	...	...	(420,991,000)	...	(S)	(L) Purchase of shares of the Corporation pursuant to the Air Canada Act, Section 13. Authorized capital limit $750,000,000. (Gross)	...	...	...	...

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
672,726,553	...	...	(672,726,553)	...	(S)	(L) Loans and Crown guarantees to the Corporation pursuant to the Air Canada Act, Section 19. Limit $750,000,000. (Net)	...	...	...	...
27,228,147	...	...	(27,228,147)	...	(S)	(L) Advances for loans to, or purchase of preferred shares in, the Corporation pursuant to the Petro-Canada Act, Section 22. Limit $1,000,000,000. (Net)	...	...	...	...
3,830,500,000	...	...	(3,830,500,000)	...		Subscriptions for common shares of the Corporation pursuant to the Petro-Canada Act, Section 5. Limit $4,900,000,000. (Gross)	...	...	...	...
5,124,293,700	...	...	(5,124,293,700)	...		Total non-budgetary	...	...	...	...
						Total Program—				
...	**10,438,000**	...	**(10,438,000)**	...		**Budgetary**	...	...	...	...(1)
5,124,293,700	...	...	**(5,124,293,700)**	...		**Non-budgetary**	...	...	...	...(1)
						Total Ministry—				
110,093,947	**51,976,128,100**	**(1,756,466,520)**	**(182,474,960)**	**50,147,280,567**		**Budgetary**	**49,986,430,471**	**36,348,888**	**124,501,208**	**51,464,021,400**(1)
10,167,077,580	**105,530,001**	**27,282,828**	**321,051,114**	**10,620,941,523**		**Non-budgetary**	**949,939,040**	**7,433,555**	**9,663,568,928**	**127,564,406**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Privatization and Regulatory Affairs was terminated. The responsibilities have been transferred to the Financial and Economic Policies Program and Treasury Board Secretariat. Therefore, the previous year's expenditure has been restated to reflect this transfer of responsibilities.

(2) The current year's expenditures are shown under the Financial and Economic Policies Program.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Financial and Economic Policies Program[1]				
								Operating				
...	39,340,000	4,751,000	...	...	419,314	...	44,510,314	Financial and economic policies	41,322,160	3,188,154	...	41,250,530
...	55,742,000	...	...	...	(24,611,615)	...	31,130,385	Domestic coinage	31,130,385	...	...	28,326,377
...	27,887,100	2,454,000	...	...	539,670	(5,254,000)	25,626,770	Administration	27,759,001	(2,132,231)	...	74,123,980
...	...	...	...	10,118,000	...	...	10,118,000	Privatization and Regulatory Affairs[1]	...[2]	10,118,000	...	...
...	(5,254,000)	...	...	...	...	5,254,000	...	Revenue credited to the vote	...	...	...	...
...	117,715,100	7,205,000	...	10,118,000	(23,652,631)	...	111,385,469	Total—Operating	100,211,546	11,173,923	...	143,700,887
								Capital				
...	...	...	...	...	...	...	...	Financial and economic policies	316,285	(316,285)	...	588,809
...	864,000	...	...	...	...	...	864,000	Administration	585,812	278,188	...	2,465,209
...	...	...	...	320,000	...	...	320,000	Privatization and Regulatory Affairs[1]	...[2]	320,000	...	...
...	864,000	...	...	320,000	...	...	1,184,000	Total—Capital	902,097	281,903	...	3,054,018
								Transfer payments				
...	229,800,000	244,000,000	...	...	(90,000)	...	473,710,000	International financial organizations	452,577,652	21,132,348	...	156,449,186
								Non-budgetary				
...	...	...	...	5,124,293,700	...	...	5,124,293,700	Financial and economic policies	...	...	5,124,293,700	(27,260,691)
3,265,783,880	105,530,001	27,282,828	...	...	321,051,114	...	3,719,647,823	International financial organizations	389,939,040	7,433,555	3,322,275,228	304,825,097
3,265,783,880	105,530,001	27,282,828	...	5,124,293,700	321,051,114	...	8,843,941,523	Total—Non-budgetary	389,939,040	7,433,555	8,446,568,928	277,564,406
								Program Summary				
								Financial and economic policies—				
...	39,340,000	4,751,000	...	...	419,314	...	44,510,314	Budgetary	41,638,445	2,871,869	...	41,839,339
...	...	...	...	5,124,293,700	...	...	5,124,293,700	Non-budgetary	...	...	5,124,293,700	(27,260,691)
...	55,742,000	...	...	...	(24,611,615)	...	31,130,385	Domestic coinage	31,130,385	...	...	28,326,377
								International financial organizations—				
...	229,800,000	244,000,000	...	...	(90,000)	...	473,710,000	Budgetary	452,577,652	21,132,348	...	156,449,186
3,265,783,880	105,530,001	27,282,828	...	...	321,051,114	...	3,719,647,823	Non-budgetary	389,939,040	7,433,555	3,322,275,228	304,825,097

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	23,497,100	2,454,000	...	...	539,670	...	26,490,770	Administration	28,344,813	(1,854,043)	...	76,589,189
...	...	...	...	10,438,000	...	...	10,438,000	Privatization and Regulatory Affairs(1)	...	10,438,000	...	...
								Total Program—				
...	**348,379,100**	**251,205,000**	**...**	**10,438,000**	**(23,742,631)**	**...**	**586,279,469**	**Budgetary**	**553,691,295**	**32,588,174**	**...**	**303,204,091**(1)
3,265,783,880	**105,530,001**	**27,282,828**	**...**	**5,124,293,700**	**321,051,114**	**...**	**8,843,941,523**	**Non-budgetary**	**389,939,040**	**7,433,555**	**8,446,568,928**	**277,564,406**(1)
								Public Debt Program				
								Operating				
...	42,825,000,000	(1,680,000,000)	...	...	(162,192,151)	...	40,982,807,849	Interest costs	40,982,807,849	...	...	42,574,145,542
...	375,000,000	(20,000,000)	...	...	(71,719,615)	...	283,280,385	Servicing and issuing costs	283,280,385	...	...	217,502,072
								Total Program—				
...	**43,200,000,000**	**(1,700,000,000)**	**...**	**...**	**(233,911,766)**	**...**	**41,266,088,234**	**Budgetary**	**41,266,088,234**	**...**	**...**	**42,791,647,614**
								Fiscal Transfer Payments Program				
...	8,346,000,000	(309,400,000)	...	...	74,095,579	...	8,110,695,579	Transfer payments	8,110,695,579	...	...	8,299,579,265
								Total Program—				
...	**8,346,000,000**	**(309,400,000)**	**...**	**...**	**74,095,579**	**...**	**8,110,695,579**	**Budgetary**	**8,110,695,579**	**...**	**...**	**8,299,579,265**
								Special Program				
71,503,708	10,000	125,001	...	...	...	...	71,638,709	Operating	125,000	10,001	71,503,708	38,100
2,000,000	...	...	...	...	...	...	2,000,000	Non-budgetary	...	...	2,000,000	...
								Total Program—				
71,503,708	**10,000**	**125,001**	**...**	**...**	**...**	**...**	**71,638,709**	**Budgetary**	**125,000**	**10,001**	**71,503,708**	**38,100**
2,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**2,000,000**	**Non-budgetary**	**...**	**...**	**2,000,000**	**...**
								Total Department—				
71,503,708	**51,894,389,100**	**(1,758,069,999)**	**...**	**10,438,000**	**(183,558,818)**	**...**	**50,034,701,991**	**Budgetary**	**49,930,600,108**	**32,598,175**	**71,503,708**	**51,394,469,070**(1)
3,267,783,880	**105,530,001**	**27,282,828**	**...**	**5,124,293,700**	**321,051,114**	**...**	**8,845,941,523**	**Non-budgetary**	**389,939,040**	**7,433,555**	**8,448,568,928**	**277,564,406**(1)
								Auditor General				
								Operating				
...	58,141,000	...	...	...	518,832	...	58,659,832	Legislative auditing	55,762,265	2,897,567	...	54,094,695
								Capital				
...	1,360,000	...	...	...	...	...	1,360,000	Legislative auditing	1,005,277	354,723	...	1,720,592
								Transfer payments				
...	505,000	...	...	...	...	...	505,000	Legislative auditing	498,706	6,294	...	503,540
...	**60,006,000**	**...**	**...**	**...**	**518,832**	**...**	**60,524,832**	**Total Program—Budgetary**	**57,266,248**	**3,258,584**	**...**	**56,318,827**

								Canada Deposit Insurance Corporation				
1,775,000,000	...	...	...	...	...	...	1,775,000,000	Non-budgetary	560,000,000	...	1,215,000,000	(150,000,000)
1,775,000,000	...	...	...	...	...	...	**1,775,000,000**	**Total Program—Non-budgetary**	**560,000,000**	...	**1,215,000,000**	**(150,000,000)**
								Canadian International Trade Tribunal				
...	7,898,000	1,558,479	...	...	84,000	...	9,540,479	Operating	9,040,451	500,028	...	9,262,572
...	135,000	45,000	...	...	...	...	180,000	Capital	319,650	(139,650)	...	194,338
...	**8,033,000**	**1,603,479**	...	...	**84,000**	...	**9,720,479**	**Total Program—Budgetary**	**9,360,101**	**360,378**	...	**9,456,910**
								Office of the Superintendent of Financial Institutions				
								Operating				
38,590,239	42,656,000	...	...	...	...	(40,659,000)	40,587,239	Financial institutions supervision and actuarial services	(12,582,981)	172,720	52,997,500	2,828,052
...	...	...	...	...	481,026	...	481,026	Civil service insurance actuarial liability adjustment	481,026	...	...	392,021
...	(40,659,000)	...	...	...	...	40,659,000	...	Revenue credited to the vote	...	...	...	...
38,590,239	1,997,000	...	...	...	481,026	...	41,068,265	Total—Operating	(12,101,955)	172,720	52,997,500	3,220,073
								Capital				
...	1,265,000	...	...	...	...	...	1,265,000	Financial institutions supervision and actuarial services	1,305,969	(40,969)	...	556,520
								Program Summary				
38,590,239	3,262,000	...	...	...	...	...	41,852,239	Financial institutions supervision and actuarial services	(11,277,012)	131,751	52,997,500	3,384,572
...	...	...	...	...	481,026	...	481,026	Civil service insurance actuarial liability adjustment	481,026	...	...	392,021
38,590,239	**3,262,000**	...	...	...	**481,026**	...	**42,333,265**	**Total Program—Budgetary**	**(10,795,986)**	**131,751**	**52,997,500**	**3,776,593**
								Privatization and Regulatory Affairs(1)				
...	10,118,000	...	...	(10,118,000)	...	...	...	Operating	...	...	...	...
...	320,000	...	...	(320,000)	...	...	...	Capital	...	...	...	...
5,124,293,700	...	...	...	(5,124,293,700)	...	...	...	Non-budgetary	...	...	...	...
								Total Program—				
...	**10,438,000**	...	...	**(10,438,000)**	...	...	...	**Budgetary**	...	...	...	...(1)
5,124,293,700	...	...	...	**(5,124,293,700)**	...	...	...	**Non-budgetary**	...	...	...	...(1)
								Total Ministry—				
110,093,947	**51,976,128,100**	**(1,756,466,520)**	...	...	**(182,474,960)**	...	**50,147,280,567**	**Budgetary**	**49,986,430,471**	**36,348,888**	**124,501,208**	**51,464,021,400**(1)
10,167,077,580	**105,530,001**	**27,282,828**	...	...	**321,051,114**	...	**10,620,941,523**	**Non-budgetary**	**949,939,040**	**7,433,555**	**9,663,568,928**	**127,564,406**

(1) During the year, Privatization and Regulatory Affairs was terminated. The responsibilities have been transferred to the Financial and Economic Policies Program and Treasury Board Secretariat. Therefore, the previous year's expenditure has been restated to reflect this transfer of responsibilities.

(2) The current year's expenditures are shown under the Financial and Economic Policies Program.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Financial and Economic Policies Program				
							Contributions				
							Financial and economic policies				
...	...	263,000,000	...	...	...	263,000,000	Contributions to meet the commitments made by Canada under multilateral agreements pertaining to the reduction of the official debt or debt service of certain heavily-indebted countries	241,855,000	21,145,000	...	...
...	...	...	...	...	...	...	Payment to the OECD	12,652	(12,652)	...	...
...	**...**	**263,000,000**	**...**	**...**	**...**	**263,000,000**	**Total—Contributions**	**241,867,652**	**21,132,348**	**...**	**...**
							Other transfer payments				
							International financial organizations				
...	217,200,000	(20,000,000)	...	...	(90,000)	197,110,000	(S) Encashment of demand notes by the International Development Association in accordance with the Bretton Woods and Related Agreements Act	197,110,000	...	...	152,010,000
...	12,600,000	...	...	...	...	12,600,000	(S) Payments to International Monetary Fund's enhanced structural adjustment facility	12,600,000	...	...	4,439,186
...	...	1,000,000	...	...	...	1,000,000	(S) Payments to the Global Environment Facility of the International Bank for Reconstruction and Development	1,000,000	...	...	...
...	**229,800,000**	**(19,000,000)**	**...**	**...**	**(90,000)**	**210,710,000**	**Total—Other transfer payments**	**210,710,000**	**...**	**...**	**156,449,186**
							Program Summary by Activity				
...	...	263,000,000	...	...	...	263,000,000	Financial and economic policies	241,867,652	21,132,348	...	...
...	229,800,000	(19,000,000)	...	...	(90,000)	210,710,000	International financial organizations	210,710,000	...	...	156,449,186
...	**229,800,000**	**244,000,000**	**...**	**...**	**(90,000)**	**473,710,000**	**Total Program**	**452,577,652**	**21,132,348**	**...**	**156,449,186**
							Fiscal Transfer Payments Program				
							Other transfer payments				
...	36,000,000	...	...	...	(108,563)	35,891,437	(S) Statutory subsidies	35,891,437	...	...	35,891,437
...	8,433,000,000	(507,000,000)	...	...	149,144,000	8,075,144,000	(S) Fiscal equalization	8,075,144,000	...	...	8,260,574,000
...	280,000,000	...	...	...	(91,135,961)	188,864,039	(S) Public utilities income tax transfer	188,864,039	...	...	236,278,836
...	(403,000,000)	2,000,000	...	...	(1,198,942)	(402,198,942)	(S) Youth allowances recovery	(402,198,942)	...	...	(383,038,459)

...	...	195,600,000	...	...	22,000	195,622,000	(S) Fiscal stabilization	195,622,000	...	...	148,545,000
...	...	...	...	...	14,898,045	14,898,045	(S) Preferred share dividend taxes	14,898,045	...	...	1,328,451
...	...	...	...	...	2,475,000	2,475,000	(S) Revenue guarantee	2,475,000	...	...	...
...	**8,346,000,000**	**(309,400,000)**	**...**	**...**	**74,095,579**	**8,110,695,579**	**Total Program**	**8,110,695,579**	**...**	**...**	**8,299,579,265**
...	**8,575,800,000**	**(65,400,000)**	**...**	**...**	**74,005,579**	**8,584,405,579**	**Total Department**	**8,563,273,231**	**21,132,348**	**...**	**8,456,028,451**
							Auditor General				
							Grants				
							Legislative auditing				
...	5,000	...	...	...	...	5,000	International Organization of Supreme Audit Institutions	3,480	1,520	...	3,540
...	**5,000**	**...**	**...**	**...**	**...**	**5,000**	**Total—Grants**	**3,480**	**1,520**	**...**	**3,540**
							Contributions				
							Legislative auditing				
...	500,000	...	...	...	...	500,000	Canadian Comprehensive Auditing Foundation	495,226	4,774	...	500,000
...	**500,000**	**...**	**...**	**...**	**...**	**500,000**	**Total—Contributions**	**495,226**	**4,774**	**...**	**500,000**
...	**505,000**	**...**	**...**	**...**	**...**	**505,000**	**Total Program**	**498,706**	**6,294**	**...**	**503,540**
...	**8,576,305,000**	**(65,400,000)**	**...**	**...**	**74,005,579**	**8,584,910,579**	**Total Ministry**	**8,563,771,937**	**21,138,642**	**...**	**8,456,531,991**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Financial and Economic Policies Program[1]			
Budgetary (respendable revenues)			
Administration			
Expenditures for goods and services recovered from Treasury Board and the Office of the Comptroller General	5,254,000	4,589,000	6,034,800
Privatization and Regulatory Affairs[1]			
Non-budgetary (respendable receipts)			
Air Canada loan repayment	...	...	27,260,691
Total Program—			
Budgetary	**5,254,000**	**4,589,000**	**6,034,800**
Non-budgetary	...	...	**27,260,691**[1]
Total Department—			
Budgetary	**5,254,000**	**4,589,000**	**6,034,800**
Non-budgetary	...	...	**27,260,691**[1]
Canada Deposit Insurance Corporation			
Non-budgetary (respendable receipts)			
Loan repayments	...	...	150,000,000
Total Program—Non-budgetary	...	...	**150,000,000**

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Financial institutions supervision and actuarial services	36,519,000		
Assessments on:			
Banks	...	12,549,843	7,038,423
Insurance companies	...	30,634,934	21,438,708
Investment companies	...	76,803	128,495
Trust companies	...	4,910,318	2,962,760
Loan companies	...	3,819,357	1,438,005
Co-operative credit societies	...	548,724	355,283
	36,519,000	52,539,979	33,361,674
Services provided to Canada Deposit Insurance Corporation	600,000	527,455	448,979
Services provided to Canada Pension Plan	871,000	1,022,668	706,740
Fees collected under Pension Benefits Standards Act	2,600,000	2,245,471	815,997
Penalties	...	21,390	32,580
Other revenue credited to the vote	69,000	638,731	12,000
Refunds of previous years' expenditure	...	27,707	1,447,331
Adjustments of Prior Year's Payables at Year End	...	66,483	...
Total Program—Budgetary	**40,659,000**[2]	**57,089,884**	**36,825,301**
Total Ministry—			
Budgetary	**45,913,000**	**61,678,884**	**42,860,101**
Non-budgetary	...	...	**177,260,691**

[1] During the year, Privatization and Regulatory Affairs was terminated. The responsibilities have been transferred to the Financial and Economic Policies Program.

[2] Breakdown of amount as shown in the Main Estimates not available.

Revenue

	Current year	Previous year
	$	$
Department		
Financial and Economic Policies Program(2)		
Tax Revenue—		
Goods and services tax	2,337	...
Total Tax Revenue	**2,337**	...
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Canada Deposit Insurance Corporation	221,812,652	143,148,739
Bank of Canada—Transfer of profit	1,843,753,027	2,808,476,971
Canada Development Investment Corporation	15,963,859	7,879,597
Federal-provincial employment loans program	6,014,391	6,278,978
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	2,932,359	3,257,828
Special development loans program	4,739,543	7,008,723
Winter capital projects fund	11,660,660	12,848,178
Jamaica—Special program—Economic assistance	4,598,020	4,133,350
United Kingdom—The United Kingdom Financial Agreement Act, 1946	10,990,918	11,597,490
International Monetary Fund	5,301,798	3,964,442
Petro-Canada	11,263,856	...
Telesat Canada—Dividends(3)	1,500,000	1,500,000
Air Canada	5,076,152	7,086,328
Ottawa Civil Service Recreational Association	6,767	7,394
Town of Oromocto Development Corporation	587	1,338
Foreign exchange accounts—		
Exchange Fund Account—Profit	2,226,922,115	2,635,370,477
International Monetary Fund—Subscriptions—Transfer of profit	17,197,818	11,140,372
Cash—		
Interest—Chartered banks	36,629,183	76,438,028
Interest on bank deposits	...	16,793
Interest—Short term deposits	152,506,400	202,433,770
Consolidated Special Purpose Account—		
Unemployment Insurance Contributions	22,291,431	...
Other accounts—		
Supply Revolving Fund	1,806,399	6,639,946
Government Telecommunications Agency Revolving Fund	777,268	1,019,108
Canadian Government Printing Bureau Revolving Fund	...	471,310
	4,603,804,147	5,950,778,104

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Refund of salaries, goods and services	95,238	405,255
Adjustments of Prior Year's Payables at Year End	739,487	1,478,591
Refund of capital purchase	(1,700)	...
	833,025	1,883,846
Services and service fees—		
Fines, penalties and forfeitures	7,293	41,373
Fees—Access to information	3,285	1,194
	10,578	42,567
Domestic coinage	50,655,675	110,586,871
Proceeds from sales—		
Proceeds from sales	11,425	11,230
Sale of crown corporations	831,876	...
	843,301	11,230
Premium and discount on exchange	43,608,672	...
Other non-tax revenue—		
Unclaimed balances—Bank of Canada	250,423	237,979
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Cheques	147	81
Unclaimed cheques	9,037,190	14,000,562
Recovery of employee pay deduction	470	741
Recovery of employee benefits	8,289	31,221
Other miscellaneous revenue	35,774	1,875,843
Liabilities transferred from Government Annuities Account	...	347,624
International Monetary Fund Valuation Account	2,149	...
Donation to the Crown	...	6
Transfer from War Claims Fund	...	17
Mortgage Interest Premium	100,000	...
Other receipts from Crown corporations	...	21,047
	9,434,442	16,515,121
Total Non-Tax Revenue	**4,709,189,840**	**6,079,817,739**
Total Program	**4,709,192,177**	**6,079,817,739**(2)
Public Debt Program		
Non-Tax Revenue—		
Return on investments—(1)		
Other accounts—		
Government's holdings of unmatured debt—Profit	1,109,737	10,345,585

Revenue—*Concluded*

	Current year	Previous year
	$	$
Other non-tax revenue—		
Transfer from matured debt outstanding	1,052,545	3,318,181
Transfer—Outstanding balance—German coupons	...	1,924
	1,052,545	3,320,105
Total Program	**2,162,282**	**13,665,690**
Total Department	**4,711,354,459**	**6,093,483,429** (2)
Auditor General		
Tax Revenue—		
Goods and services tax	15,594	2,028
Total Tax Revenue	**15,594**	**2,028**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	48,495	49,724
Adjustments of Prior Year's Payables at Year End	59,264	32,324
	107,759	82,048
Services and service fees—		
Auditing services rendered to organizations	312,560	371,114
Other non-tax revenue	26,042	30,641
Total Non-Tax Revenue	**446,361**	**483,803**
Total Program	**461,955**	**485,831**
Canadian International Trade Tribunal		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	9,583	4,987
Other non-tax revenue—		
Miscellaneous	5	...
Total Program	**9,588**	**4,987**
Office of the Superintendent of Financial Institutions		
Tax Revenue—		
Goods and services tax	11,872	...
Tax on insurance premiums:(4)		
On insurance placed with unauthorized insurers	1,898,622	992,842
On insurance placed with authorized insurers through brokers or agents outside Canada	138,516	106,355
Total Tax Revenue	**2,049,010**	**1,099,197**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	954	(102)
Adjustments of Prior Year's Payables at Year End	54,664	13,630
Total Non-Tax Revenue	**55,618**	**13,528**
Total Program	**2,104,628**	**1,112,725**
Ministry Summary		
Tax Revenue—		
Tax on insurance premiums	2,037,138	1,099,197
Goods and services tax	29,803	2,028
Total Tax Revenue	2,066,941	1,101,225
Non-Tax Revenue—		
Return on investments	4,604,913,884	5,961,123,689
Refunds of previous years' expenditure	1,005,985	1,984,409
Services and service fees	323,138	413,681
Domestic coinage	50,655,675	110,586,871
Proceeds from sales	843,301	11,230
Premium and discount on exchange	43,608,672	...
Other non-tax revenue	10,513,034	19,865,867
Total Non-Tax Revenue	4,711,863,689	6,093,985,747
Total Ministry	**4,713,930,630**	**6,095,086,972** (3)

(1) Interest unless otherwise indicated.

(2) During the year, Privatization and Regulatory Affairs was terminated. The responsibilities have been transferred to the Financial and Economic Policies Program.

(3) During the year, the responsibility for Telesat Canada was transferred from Communications. Therefore, the previous year's revenue has been restated by $1,500,000.

(4) Under Part I of the Excise Tax Act, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 11

1991-92
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

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Department

Objective

To undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; and to coordinate the policies and programs of the Government of Canada respecting Oceans.

Activity Description

Science

Research and the provision of reliable scientific advice for the management of fisheries and fish habitat; research and the description of the climate of the ocean and its influence on fish stocks and the atmosphere; description, quantification and communication of marine environmental factors relating to marine engineering and transportation; hydrographic surveying and charting of Canadian waters for the purpose of safe navigation; development and refinement of methodology and technology needed for the Department's scientific role and transfer of technology to Canadian industry; coordination of the Government of Canada's marine science program.

Atlantic Fisheries

All federal fisheries and habitat management and development functions in the Atlantic zone and the waters adjacent to Newfoundland, Nova Scotia, New Brunswick, Prince Edward Island and Quebec, and within and adjacent to Canada's 200-mile fisheries zones on the Atlantic coast, including the river systems and lakes in all of those provinces except Quebec; the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the Atlantic fishing industry.

Pacific and Freshwater Fisheries

All federal fisheries and habitat management and development functions in the Pacific and Arctic Oceans, British Columbia, the Yukon and the Northwest Territories and the provinces of Alberta, Saskatchewan, Manitoba and Ontario, including management in Canadian portions of transboundary rivers, shared management in international fisheries, and management of the Native, recreational and commercial fishing effort, except where authority has been delegated to the provinces for the management of inland fisheries. It also includes the direction of the Department's national habitat management functions.

Inspection Services

Inspection services include the development, formulation and implementation of national policies, regulations and programs to ensure that Canadian produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet minimum standards of identity, quality and safety.

International

Making international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate Policy and Program Support

Executive direction of the Program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies and programs relating to oceans; and the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	587,318,000	...	...	587,318,000	1	Operating expenditures				
...	...	9,435,984	...	9,435,984	1b	Operating expenditures				
...	...	1	...	1	1c	Transfer of $7,336,269 from Fisheries and Oceans Vote 5				
...	...	...	7,336,269	7,336,269		Transfer from Vote 5				
...	587,318,000	9,435,985	7,336,269	604,090,254		Total—Vote 1	575,459,578	28,630,676	...	586,430,434
...	103,966,000	...	...	103,966,000	5	Capital expenditures				
...	...	...	(7,336,269)	(7,336,269)		Transfer to Vote 1				
...	103,966,000	...	(7,336,269)	96,629,731		Total—Vote 5	77,685,075	18,944,656	...	137,655,786
...	22,140,000	...	...	22,140,000	10	Grants and contributions				
...	...	47,221,300	...	47,221,300	10b	Grants and contributions				
...	...	1	...	1	10c	Grants listed in the Estimates				
...	22,140,000	47,221,301	...	69,361,301		Total—Vote 10	52,846,979	16,514,322	...	19,735,513
...	51,100	...	4,258	55,358	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	55,358	...	...	49,825
...	1,000,000	...	(1,000,000)	...	(S)	Liabilities under the Fisheries Improvement Loans Act	...	...	...	163,906
...	46,098,000	...	4,469,790	50,567,790	(S)	Contributions to employee benefit plans	50,567,790	...	...	45,169,000
...	...	...	150,410	150,410	(S)	Federal Court awards	150,410	...	...	...
...	...	...	97,430	97,430	(S)	Refunds of amounts credited to revenue in previous years	97,430	...	...	462,039
...	760,573,100	56,657,286	3,721,888	820,952,274		Total budgetary	756,862,620	64,089,654	...	789,666,503
150,000	...	...	...	150,000	L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, Appropriation Act No. 5, 1955. Limit $150,000. (Net)	...	...	150,000	...
						Total Department—				
...	**760,573,100**	**56,657,286**	**3,721,888**	**820,952,274**		**Budgetary**	**756,862,620**	**64,089,654**	**...**	**789,666,503**
150,000	**...**	**...**	**...**	**150,000**		**Non-budgetary**	**...**	**...**	**150,000**	**...**
						Canadian Saltfish Corporation				
18,600,000	...	...	...	18,600,000	L23b	Loans to the Corporation and guarantees for loans pursuant to the Saltfish Act. Aggregate of all amounts borrowed by the Corporation limited to $50,000,000. (Net)	1,400,000	...	17,200,000	(12,600,000)
18,600,000	**...**	**...**	**...**	**18,600,000**		**Total Program—Non-budgetary**	**1,400,000**	**...**	**17,200,000**	**(12,600,000)**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Freshwater Fish Marketing Corporation				
13,500,000	...	...	(9,100,000)	4,400,000	L30b	Loans to the Corporation and guarantees for loans pursuant to the Freshwater Fish Marketing Act. Aggregate of all amounts borrowed by the Corporation limited to $16,900,000. (Net)[1]	(3,900,000)	...	8,300,000	(9,655,819)
13,500,000	**...**	**...**	**(9,100,000)**	**4,400,000**		**Total Program—Non-budgetary**	**(3,900,000)**	**...**	**8,300,000**	**(9,655,819)**
						Total Ministry—				
...	**760,573,100**	**56,657,286**	**3,721,888**	**820,952,274**		**Budgetary**	**756,862,620**	**64,089,654**	**...**	**789,666,503**
32,250,000	**...**	**...**	**(9,100,000)**	**23,150,000**		**Non-budgetary**	**(2,500,000)**	**...**	**25,650,000**	**(22,255,819)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] The limit was decreased from $26,000,000 to $16,900,000 pursuant to PC 1991-996.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	210,801,000	...	...	1,450,900	1,722,800	...	213,974,700	Science	208,096,201	5,878,499	...	209,272,959
...	116,218,000	...	...	6,807,852	788,008	...	123,813,860	Atlantic fisheries	117,989,681	5,824,179	...	114,264,510
...	96,186,000	9,435,985	...	1,634,015	603,460	...	107,859,460	Pacific and freshwater fisheries	104,156,777	3,702,683	...	100,321,828
...	37,237,000	...	...	(3,041,600)	375,060	...	34,570,460	Inspection services	33,444,657	1,125,803	...	34,519,903
...	4,957,000	...	...	250,300	17,740	...	5,225,040	International	5,342,778	(117,738)	...	4,835,349
...	168,068,100	...	...	234,802	1,214,820	...	169,517,722	Corporate policy and program support	157,300,472	12,217,250	...	169,060,655
...	633,467,100	9,435,985	...	7,336,269	4,721,888	...	654,961,242	Total—Operating	626,330,566	28,630,676	...	632,275,204
								Capital				
...	7,849,000	...	...	6,013,800	...	...	13,862,800	Science	13,082,572	780,228	...	20,368,605
...	2,777,000	...	...	5,493,800	...	...	8,270,800	Atlantic fisheries	7,135,395	1,135,405	...	7,572,340
...	7,491,000	...	...	4,719,700	...	...	12,210,700	Pacific and freshwater fisheries	10,827,547	1,383,153	...	12,174,467
...	1,970,000	...	...	1,529,100	...	...	3,499,100	Inspection services	3,021,868	477,232	...	4,729,916
...	...	...	...	50,000	...	...	50,000	International	57,719	(7,719)	...	8,630
...	83,879,000	...	...	(25,142,669)	...	...	58,736,331	Corporate policy and program support	43,559,974	15,176,357	...	92,801,828
...	103,966,000	...	...	(7,336,269)	...	...	96,629,731	Total—Capital	77,685,075	18,944,656	...	137,655,786
								Transfer payments				
...	758,000	...	...	241,400	...	...	999,400	Science	963,240	36,160	...	870,627
...	17,382,000	5,871,300	...	(3,539,400)	...	...	19,713,900	Atlantic fisheries	18,288,273	1,425,627	...	14,900,194
...	250,000	250,000	...	947,600	...	...	1,447,600	Pacific and freshwater fisheries	1,456,550	(8,950)	...	693,300
...	...	...	...	5,000	...	...	5,000	Inspection services	5,000	...	...	...
...	...	...	...	...	...	...	...	International	...	...	...	5,500
...	4,750,000	41,100,001	...	2,345,400	(1,000,000)	...	47,195,401	Corporate policy and program support	32,133,916	15,061,485	...	3,265,892
...	23,140,000	47,221,301	...	...	(1,000,000)	...	69,361,301	Total—Transfer payments	52,846,979	16,514,322	...	19,735,513
								Non-budgetary				
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan	...	...	150,000	...

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
	As shown in											
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Departmental Summary				
...	219,408,000	...	...	7,706,100	1,722,800	...	228,836,900	Science	222,142,013	6,694,887	...	230,512,191
...	136,377,000	5,871,300	...	8,762,252	788,008	...	151,798,560	Atlantic fisheries	143,413,349	8,385,211	...	136,737,044
...	103,927,000	9,685,985	...	7,301,315	603,460	...	121,517,760	Pacific and freshwater fisheries	116,440,874	5,076,886	...	113,189,595
...	39,207,000	...	...	(1,507,500)	375,060	...	38,074,560	Inspection services	36,471,525	1,603,035	...	39,249,819
...	4,957,000	...	...	300,300	17,740	...	5,275,040	International	5,400,497	(125,457)	...	4,849,479
...	256,697,100	41,100,001	...	(22,562,467)	214,820	...	275,449,454	Corporate policy and program support	232,994,362	42,455,092	...	265,128,375
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan—Non-budgetary	...	...	150,000	...
								Total Department—				
...	**760,573,100**	**56,657,286**	...	...	**3,721,888**	...	**820,952,274**	**Budgetary**	**756,862,620**	**64,089,654**	...	**789,666,503**
150,000	...	...	...	...	...	...	**150,000**	**Non-budgetary**	...	...	**150,000**	...
								Canadian Saltfish Corporation				
18,600,000	...	...	...	...	...	...	18,600,000	Non-budgetary	1,400,000	...	17,200,000	(12,600,000)
								Total Program—				
18,600,000	...	...	...	...	...	...	**18,600,000**	**Non-budgetary**	**1,400,000**	...	**17,200,000**	**(12,600,000)**
								Freshwater Fish Marketing Corporation				
13,500,000	...	...	...	...	(9,100,000)	...	4,400,000	Non-budgetary	(3,900,000)	...	8,300,000	(9,655,819)
								Total Program—				
13,500,000	...	...	...	...	**(9,100,000)**	...	**4,400,000**	**Non-budgetary**	**(3,900,000)**	...	**8,300,000**	**(9,655,819)**
								Total Ministry—				
...	**760,573,100**	**56,657,286**	...	...	**3,721,888**	...	**820,952,274**	**Budgetary**	**756,862,620**	**64,089,654**	...	**789,666,503**
32,250,000	...	...	...	...	**(9,100,000)**	...	**23,150,000**	**Non-budgetary**	**(2,500,000)**	...	**25,650,000**	**(22,255,819)**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Science				
...	758,000	...	...	120,400	...	878,400	Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	842,395	36,005	...	754,689
							Atlantic fisheries				
...	...	3,900,000	...	...	...	3,900,000	Grant to the Marine Products Research Development Centre Foundation Shippagan, New Brunswick	3,900,000	...	...	100,000
							Pacific and freshwater fisheries				
...	...	250,000	...	...	...	250,000	Grant to the Government of Yukon Territory to assume the day-to-day management of freshwater fisheries in the Yukon	250,000	...	...	250,000
							Corporate policy and program support				
...	200,000	...	...	(120,400)	...	79,600	Grants to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	...	79,600	...	...
...	...	18,000,000	...	...	...	18,000,000	Grants for special assistance to self-employed fishermen prevented from fishing due to abnormal ice conditions	17,708,814	291,186	...	...
...	...	...	...	7,000,000	...	7,000,000	Grants to self-employed fishermen to assist them to gear-up for the 1992 fishing season	5,834,400	1,165,600	...	...
...	...	1	...	2,500,000	...	2,500,001	Grants to Canadian herring processors under the Fisheries Prices Support Act	1,432,470	1,067,531	...	...
...	200,000	18,000,001	...	9,379,600	...	27,579,601		24,975,684	2,603,917	...	...
...	**958,000**	**22,150,001**	**...**	**9,500,000**	**...**	**32,608,001**	**Total—Grants**	**29,968,079**	**2,639,922**	**...**	**1,104,689**
							Contributions				
							Science				
...	...	...	...	121,000	...	121,000	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	120,845	155	...	20,800
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	95,138
...	...	...	...	121,000	...	121,000		120,845	155	...	115,938

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Atlantic fisheries				
...	1,062,000	...	...	(1,032,500)	...	29,500	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	29,500	...	...	1,208,197
...	2,705,000	...	...	35,500	...	2,740,500	Contributions under the Newfoundland Inshore Fisheries Development Subsidiary Agreement	2,740,479	21	...	2,663,803
...	2,540,000	...	...	...	...	2,540,000	Contributions under the Canada/Quebec Subsidiary Agreement on the Economic Development of the regions of Quebec to implement a fisheries and aquaculture testing and experimentation program	2,706,199	(166,199)	...	3,105,000
...	7,000,000	1,971,300	...	(5,221,600)	...	3,749,700	Contributions under the Atlantic Fisheries Adjustment Program for resource conservation	3,040,732	708,968	...	...
...	225,000	...	...	(19,500)	...	205,500	Contribution under the Atlantic Fisheries Adjustment Program for assistance to the sealing industry	205,500	...	...	...
...	1,515,000	...	...	...	...	1,515,000	Contribution under the Fishery Subsidiary Agreement for development of the Nova Scotia fisheries	1,435,246	79,754	...	417,425
...	1,550,000	...	...	...	...	1,550,000	Contributions under the Canada/ New Brunswick Economic and Regional Development Agreement on fisheries development	1,448,206	101,794	...	1,539,529
...	785,000	...	...	100,000	...	885,000	Contributions under the Canada/Prince Edward Island Economic and Regional Development Agreement on fisheries development	884,830	170	...	326,938
...	...	...	...	2,511,000	...	2,511,000	Contributions under the Quebec Federal Fisheries Development Program	1,788,681	722,319	...	...
...	...	...	...	87,700	...	87,700	Contributions under the Aboriginal Co-operative Fisheries and Habitat Management Program	108,900	(21,200)	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,539,302
...	17,382,000	1,971,300	...	(3,539,400)	...	15,813,900		14,388,273	1,425,627	...	14,800,194
							Pacific and freshwater fisheries				
...	250,000	...	...	(250,000)	...	...	Contribution to the Government of Yukon Territory to assume the day-to-day management of freshwater fisheries in Yukon	...	...	...	...
...	...	...	...	306,300	...	306,300	Contributions under the Inuvialuit Final Agreement	306,300	...	...	...

...	...	...	...	831,000	...	831,000	Contributions under the Aboriginal Co-operative Fisheries and Habitat Management Program	840,000	(9,000)	...	...
...	...	...	...	60,300	...	60,300	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	60,250	50	...	158,300
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	285,000
...	250,000	...	...	947,600	...	1,197,600		1,206,550	(8,950)	...	443,300
							Inspection services				
...	...	...	...	5,000	...	5,000	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	5,000	...	...	...
							International				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,500
							Corporate policy and program support				
...	300,000	...	...	(219,200)	...	80,800	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	50,000	30,800	...	103,000
...	350,000	...	...	...	...	350,000	Contribution under the Atlantic Fisheries Adjustment Program to the Canadian Seafood Advisory Council (CSAC)	290,500	59,500	...	...
...	2,900,000	...	...	...	...	2,900,000	Contributions in support of harbour development, infrastructure, marine works and repair at non-federal harbours	2,641,579	258,421	...	2,865,584
...	1,000,000	...	...	...	(1,000,000)	...	(S) Liabilities under the Fisheries Improvement Loans Act	...	...	...	...
...	...	1,750,000	...	...	...	1,750,000	A repayable contribution to Newfoundland and Labrador Shrimp Company, enabling the company to convert the St. John's, Newfoundland fish plant to a shrimp processing facility	...	1,750,000	...	...
...	...	21,350,000	...	(7,365,000)	...	13,985,000	Contribution to fish processing plant workers and trawlermen affected by designated fish plant closures in Atlantic Canada and Quebec	3,819,840	10,165,160	...	...
...	...	...	...	260,000	...	260,000	Contributions under components of the Atlantic Fisheries Adjustment Program for resource conservation	175,000	85,000	...	...
...	...	...	...	290,000	...	290,000	Contributions under the Aboriginal Co-operative Fisheries and Habitat Management Program	181,313	108,687	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	297,308
...	4,550,000	23,100,000	...	(7,034,200)	(1,000,000)	19,615,800		7,158,232	12,457,568	...	3,265,892
...	**22,182,000**	**25,071,300**	**...**	**(9,500,000)**	**(1,000,000)**	**36,753,300**	**Total—Contributions**	**22,878,900**	**13,874,400**	**...**	**18,630,824**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Departmental Summary by Activity				
...	758,000	...	...	241,400	...	999,400	Science	963,240	36,160	...	870,627
...	17,382,000	5,871,300	...	(3,539,400)	...	19,713,900	Atlantic fisheries	18,288,273	1,425,627	...	14,900,194
...	250,000	250,000	...	947,600	...	1,447,600	Pacific and freshwater fisheries	1,456,550	(8,950)	...	693,300
...	...	...	...	5,000	...	5,000	Inspection services	5,000	...	...	...
...	...	...	...	...	...	...	International	...	...	...	5,500
...	4,750,000	41,100,001	...	2,345,400	(1,000,000)	47,195,401	Corporate policy and program support	32,133,916	15,061,485	...	3,265,892
...	**23,140,000**	**47,221,301**	**...**	**...**	**(1,000,000)**	**69,361,301**	**Total Department**	**52,846,979**	**16,514,322**	**...**	**19,735,513**
...	**23,140,000**	**47,221,301**	**...**	**...**	**(1,000,000)**	**69,361,301**	**Total Ministry**	**52,846,979**	**16,514,322**	**...**	**19,735,513**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	714,669	63,788
Total Tax Revenue	**714,669**	**63,788**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian Saltfish Corporation	2,511,311	4,601,220
Freshwater Fish Marketing Corporation	899,067	3,078,709
Canadian producers of frozen groundfish	...	101,384
	3,410,378	7,781,313
Refunds of previous years' expenditure—		
Refund of outstanding advances	65,943	32,292
Adjustments of Prior Year's Payables at Year End	876,831	1,561,931
Sundries	1,151,279	1,000,553
	2,094,053	2,594,776
Privileges, licences and permits—		
Fees	2,307,342	8,139,330
Licences	14,939,971	11,763,423
Oyster leases	23,659	36,599
Bait	16,214	15,590
Sundries	797,198	855,005
Vessel and fishermen registrations	1,771,265	1,778,925
	19,855,649	22,588,872
Services and service fees	830,701	705,098
Proceeds from sales—		
Proceeds from sale of bait	816,251	998,341
Proceeds from sale of publications	57,170	1,771,631
Sundry sales	2,003,323	516,319
	2,876,744	3,286,291
Other non-tax revenue—		
Seizures and forfeitures	1,024,215	737,332
Fines	1,319,854	1,100,259
Small craft harbours—		
Wharfage, berthage and leases	3,500,622	3,568,052
Licences	538,659	569,688
Other wharf revenue	441,761	458,708
Rental of land, buildings, vehicles and machinery	495,997	511,832
Sundries	100,148	135,726
	7,421,256	7,081,597
Total Non-Tax Revenue	**36,488,781**	**44,037,947**
Total Department	**37,203,450**	**44,101,735**
Ministry Summary		
Tax Revenue—		
Goods and services tax	714,669	63,788
Total Tax Revenue	714,669	63,788
Non-Tax Revenue—		
Return on investments	3,410,378	7,781,313
Refunds of previous years' expenditure	2,094,053	2,594,776
Privileges, licences and permits	19,855,649	22,588,872
Services and service fees	830,701	705,098
Proceeds from sales	2,876,744	3,286,291
Other non-tax revenue	7,421,256	7,081,597
Total Non-Tax Revenue	36,488,781	44,037,947
Total Ministry	**37,203,450**	**44,101,735**

[1] Interest unless otherwise indicated.

SECTION 12

1991-92
PUBLIC ACCOUNTS

Forestry

CONTENTS

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Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest-related activities in Canada.

Activity Description

Forest Research and Technical Services

Enhances the forestry resource base through the discovery, development, demonstration and transfer of innovations to solve problems and increase the efficiency and effectiveness of forest management; conducts and publishes research in the areas of forest resources, protection from insects, disease and fire, environment and wood utilization; provides technical advice and scientific information to federal departments and agencies, the provinces, industry, academic institutions and other countries; administers special co-operative research programs; provides financial support for external research organizations, especially in the fields of forest products and forest engineering; where appropriate, provides forestry survey and specialized services to other federal departments and agencies, provinces and the forest industry.

Forestry Development

Provides direct stimulation of regional development within the forestry sector and enhances the forest resource base; negotiates, implements and administers federal-provincial forest resource development agreements and other forestry development initiatives and directly delivers programs to the provinces, private industry and private woodlot owners for forest renewal and intensive forest management; provides funding for forest management on federal lands, including the provision of technical expertise and training; undertakes analyses of the forest labour market to support the development of federal policies and programs.

Administration

Provides leadership, direction, policy development, strategic and operational planning, and program co-ordination; generates sound economic information, statistics and advice; provides a national communication program; addresses industry, trade and general international issues, concerns and opportunities in support of the forest sector; provides the common support services including personnel, finance and administration, legal, audit and evaluation, all necessary to fulfill the program objective.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	92,854,000	...	...	92,854,000	1	Operating expenditures				
...	...	16,049,421	...	16,049,421	1b	Operating expenditures				
...	...	...	3,438,000	3,438,000		Transfer from TB Vote 5[1]				
...	92,854,000	16,049,421	3,438,000	112,341,421		Total—Vote 1	105,869,920	6,471,501	...	99,240,108
...	9,914,000	...	...	9,914,000	5	Capital expenditures				
...	...	854,400	...	854,400	5b	Capital expenditures				
...	9,914,000	854,400	...	10,768,400		Total—Vote 5	9,058,820	1,709,580	...	6,544,603
...	34,336,420	...	...	34,336,420	10	Grants and contributions				
...	...	37,551,223	...	37,551,223	10b	Contributions				
...	34,336,420	37,551,223	...	71,887,643		Total—Vote 10	70,721,960	1,165,683	...	60,515,154
...	51,100	...	...	51,100	(S)	Minister of Forestry—Salary and motor car allowance	51,100	...	...	45,708
...	9,909,000	...	948,000	10,857,000	(S)	Contributions to employee benefit plans	10,857,000	...	...	10,188,999
...	**147,064,520**	**54,455,044**	**4,386,000**	**205,905,564**		**Total Ministry—Budgetary**	**196,558,800**	**9,346,764**	**...**	**176,534,572**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

Program by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Operating				
...	64,828,000	3,496,510	...	...	600,800	(50,000)	68,875,310	Forest research and technical services	68,758,468	116,842	...	65,308,890
...	10,446,000	13,100,911	...	...	86,900	(567,000)	23,066,811	Forestry development	16,142,031	6,924,780	...	12,627,877
...	28,157,100	(548,000)	3,438,000	...	260,300	...	31,307,400	Administration	31,877,521	(570,121)	...	31,538,048
...	(617,000)	...	...	...	...	617,000	...	Revenue credited to the vote	...	...	...	...
...	102,814,100	16,049,421	3,438,000	...	948,000	...	123,249,521	Total—Operating	116,778,020	6,471,501	...	109,474,815
								Capital				
...	4,732,000	317,000	...	...	...	...	5,049,000	Forest research and technical services	5,002,857	46,143	...	3,451,460
...	176,000	1,144,400	...	...	...	...	1,320,400	Forestry development	1,150,673	169,727	...	319,022
...	5,006,000	(607,000)	...	...	...	...	4,399,000	Administration	2,905,290	1,493,710	...	2,774,121
...	9,914,000	854,400	...	...	...	...	10,768,400	Total—Capital	9,058,820	1,709,580	...	6,544,603
								Transfer payments				
...	7,292,000	126,990	...	1,244,461	...	...	8,663,451	Forest research and technical services	8,591,700	71,751	...	8,221,884
...	26,794,420	37,424,233	...	(1,244,461)	...	...	62,974,192	Forestry development	61,880,260	1,093,932	...	51,996,270
...	250,000	...	...	...	...	...	250,000	Administration	250,000	...	...	297,000
...	34,336,420	37,551,223	...	...	...	...	71,887,643	Total—Transfer payments	70,721,960	1,165,683	...	60,515,154
								Ministry Summary				
...	76,802,000	3,940,500	...	1,244,461	600,800	...	82,587,761	Forest research and technical services	82,353,025	234,736	...	76,982,234
...	36,849,420	51,669,544	...	(1,244,461)	86,900	...	87,361,403	Forestry development	79,172,964	8,188,439	...	64,943,169
...	33,413,100	(1,155,000)	3,438,000	...	260,300	...	35,956,400	Administration	35,032,811	923,589	...	34,609,169
...	**147,064,520**	**54,455,044**	**3,438,000**	**...**	**948,000**	**...**	**205,905,564**	**Total Ministry—Budgetary**	**196,558,800**	**9,346,764**	**...**	**176,534,572**

Transfer Payments

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Grants				
							Forest research and technical services				
...	5,000	...	...	...	...	5,000	Festival of Forestry	5,000	...	...	5,000
...	25,000	(5,000)	...	...	...	20,000	Grants for forestry research and development	15,000	5,000	...	...
...	78,500	...	...	...	...	78,500	Grants to universities for specific forestry research projects	25,000	53,500	...	78,500
...	10,500	(10,500)	...	...	...	...	Grant to the Oxford Forestry Institute	...	...	...	10,500
...	119,000	(15,500)	...	...	...	103,500		45,000	58,500	...	94,000
							Forestry development				
...	25,000	...	...	(5,675)	...	19,325	Grant to the Quebec Council on Forestry Research	19,325	...	...	25,000
...	**144,000**	**(15,500)**	**...**	**(5,675)**	**...**	**122,825**	**Total—Grants**	**64,325**	**58,500**	**...**	**119,000**
							Contributions				
							Forest research and technical services				
...	25,000	142,490	...	135,000	...	302,490	Contributions for forestry research and development	300,490	2,000	...	22,000
...	100,000	...	...	...	...	100,000	Canadian Forestry Association	100,000	...	...	100,000
...	1,600,000	...	...	1,000,000	...	2,600,000	Forest Engineering Research Institute of Canada	2,600,000	...	...	2,450,000
...	7,000	...	...	...	...	7,000	Contribution to the Poplar Council of Canada	7,000	...	...	7,000
...	129,000	...	...	...	...	129,000	Contribution to the International Energy Agency/Forest Energy Agreement	129,000	...	...	129,000
...	4,850,000	...	...	...	...	4,850,000	Contribution to FORINTEK Canada Corporation	4,850,000	...	...	4,850,000
...	55,000	...	...	40,461	...	95,461	Contribution to the Canadian Inter-Agency Forest Fire Centre	95,460	1	...	87,805
...	45,000	...	...	...	...	45,000	Contribution to the Council of Forest Industries of British Columbia	33,750	11,250	...	45,000
...	362,000	...	...	69,000	...	431,000	Contribution to the University of Moncton	431,000	...	...	412,100
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	24,979
...	7,173,000	142,490	...	1,244,461	...	8,559,951		8,546,700	13,251	...	8,127,884

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Forestry development				
...	23,869,420	32,344,233	...	(1,473,634)	...	54,740,019	Contributions under the Eastern Quebec Plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements for the purpose of economic and socio-economic development adjustment	54,213,545	526,474	...	48,474,653
...	2,900,000	...	...	384,848	...	3,284,848	Contribution to the Newfoundland and Labrador Forestry Training Association	3,284,848	...	...	2,315,155
...	...	2,100,000	...	...	...	2,100,000	Payments to the National Community Tree Foundation	2,100,000	...	...	...
...	...	2,980,000	...	(150,000)	...	2,830,000	Contribution to Indian Lands Forestry Program	2,262,542	567,458	...	1,176,462
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	26,769,420	37,424,233	...	(1,238,786)	...	62,954,867		61,860,935	1,093,932	...	51,971,270
							Administration				
...	250,000	...	...	...	...	250,000	Contribution to the University of British Columbia	250,000	...	...	250,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	47,000
...	250,000	...	...	...	...	250,000		250,000	...	...	297,000
...	**34,192,420**	**37,566,723**	**...**	**5,675**	**...**	**71,764,818**	**Total—Contributions**	**70,657,635**	**1,107,183**	**...**	**60,396,154**
							Ministry Summary by Activity				
...	7,292,000	126,990	...	1,244,461	...	8,663,451	Forest research and technical services	8,591,700	71,751	...	8,221,884
...	26,794,420	37,424,233	...	(1,244,461)	...	62,974,192	Forestry development	61,880,260	1,093,932	...	51,996,270
...	250,000	...	...	...	...	250,000	Administration	250,000	...	...	297,000
...	**34,336,420**	**37,551,223**	**...**	**...**	**...**	**71,887,643**	**Total Ministry**	**70,721,960**	**1,165,683**	**...**	**60,515,154**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Budgetary (respendable revenues)			
Forest Research and Technical Services	50,000	137,215	43,132
Forestry development	567,000	88,646	612,222
Administration	...	55,366	...
Total Ministry—Budgetary	**617,000**	**281,227**	**655,354**

Revenue

	Current year	Previous year
	$	$
Tax Revenue—		
Goods and services tax	27,006	6
Total Tax Revenue	**27,006**	**6**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	326,211	296,959
Refund of expenditures	283,168	165,653
	609,379	462,612
Privileges, licences and permits	2,212	84,843
Proceeds from sales	27,702	87,261
Other non-tax revenue	45	1,610
Total Non-Tax Revenue	**639,338**	**636,326**
Total	**666,344**	**636,332**
Ministry Summary		
Tax Revenue—		
Goods and services tax	27,006	6
Total Tax Revenue	27,006	6
Non-Tax Revenue—		
Refunds of previous years' expenditure	609,379	462,612
Privileges, licences and permits	2,212	84,843
Proceeds from sales	27,702	87,261
Other non-tax revenue	45	1,610
Total Non-Tax Revenue	639,338	636,326
Total Ministry	**666,344**	**636,332**

SECTION 13

1991-92
PUBLIC ACCOUNTS

Governor General

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Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General

Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residence, including travel in Canada and travel and representation abroad.

Honours

Provides for the administration of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police, Corrections and Fire Services Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Source of authorities							Disposition of authorities			
Available	As shown in									
from previous years	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
...	9,422,400	...	...	9,422,400	1	Program expenditures	9,374,369	48,031	...	9,655,874
...	87,600	...	4,700	92,300	(S)	Salary of the Governor General (Governor General's Act)	92,300	...	...	89,814
...	302,000	...	(51,268)	250,732	(S)	Annuities payable under the Governor General's Act	250,732	...	...	335,621
...	847,000	...	81,000	928,000	(S)	Contributions to employee benefit plans	928,000	...	...	900,000
...	**10,659,000**	**...**	**34,432**	**10,693,432**		**Total Ministry—Budgetary**	**10,645,401**	**48,031**	**...**	**10,981,309**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.
(S) Statutory authority.

Program by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Operating				
...	7,603,000	...	...	80,000	67,880	...	7,750,880	Governor General	7,744,586	6,294	...	8,462,393
...	2,114,000	...	...	18,000	17,820	...	2,149,820	Honours	2,145,546	4,274	...	1,649,442
...	525,000	...	...	(168,000)	...	...	357,000	Former governors general	327,600	29,400	...	334,312
...	10,242,000	...	...	(70,000)	85,700	...	10,257,700	Total—Operating	10,217,732	39,968	...	10,446,147
								Capital				
...	100,000	...	...	70,000	...	...	170,000	Governor General	164,937	5,063	...	187,541
								Transfer payments				
...	317,000	...	...	...	(51,268)	...	265,732	Former governors general	262,732	3,000	...	347,621
								Ministry Summary				
...	7,703,000	...	...	150,000	67,880	...	7,920.880	Governor General	7,909,523	11,357	...	8,649,934
...	2,114,000	...	...	18,000	17,820	...	2,149,820	Honours	2,145,546	4,274	...	1,649,442
...	842,000	...	...	(168,000)	(51,268)	...	622,732	Former governors general	590,332	32,400	...	681,933
...	**10,659,000**	...	...	...	**34,432**	...	**10,693,432**	**Total Ministry—Budgetary**	**10,645,401**	**48,031**	...	**10,981,309**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Grants				
							Former governors general				
...	15,000	...	...	...	...	15,000	Grants to surviving spouses of former governors general to provide for expenses incurred in the performance of Crown-related activities	12,000	3,000	...	12,000
...	302,000	...	...	...	(51,268)	250,732	(S) Annuities payable under the Governor General's Act	250,732	...	...	335,621
...	**317,000**	**...**	**...**	**...**	**(51,268)**	**265,732**	**Total Ministry**	**262,732**[1]	**3,000**	**...**	**347,621**

(S) Statutory transfer payment.

[1] An amount of $250,732 was charged to Standard Object 1.

Revenue

	Current year	Previous year
	$	$
Tax Revenue—		
Goods and services tax	1,947	428
Total Tax Revenue	**1,947**	**428**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	13,210
Adjustments of Prior Year's Payables at Year End	...	49,924
Total Non-Tax Revenue	**...**	**63,134**
Total	**1,947**	**63,562**
Ministry Summary		
Tax Revenue—		
Goods and services tax	1,947	428
Total Tax Revenue	1,947	428
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	63,134
Total Non-Tax Revenue	...	63,134
Total Ministry	**1,947**	**63,562**

SECTION 14

1991-92
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department
Canadian Polar Commission

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Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, Central Agency directions and the overall needs of the Department's clients.

Activity Description

Executive Direction

Operation of the offices of the Minister, Deputy Minister, Associate Deputy Minister, Director General (Executive Support Services) and their respective staffs. Also included are the Executive Secretariat, Planning and Evaluation units of the Executive Support Services Branch.

Finance and Professional Services

Provision of services to the Department in the area of corporate financial management and administration; contracts; management systems and services; legal and translation services; and internal audit functions; and administration of contributions paid to the Inuit Art Foundation.

Human Resource Management

Provision of policy and program development to the Department in the area of human resource management; provision of functional direction and monitoring of human resource operations in the regions.

Communications

Provides communication advice to departmental senior management through the development of communications policy, standards and strategy; provides functional direction and operational services in the areas of publications, exhibits, audio-visuals, public enquiries and media relations throughout departmental programs.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

Activity Description

Self-Government

Comprises a number of activities which are directed to formally establishing a new relationship between the federal Government and Indian and Inuit people for increased community control and self-reliance.

Comprehensive Claims

Analyzes, negotiates, and settles comprehensive claims; and provides financial support to native claimants for the preparation, submission, and negotiation of comprehensive and specific claims.

Economic Development

Provides assistance to Indians, Indian bands and Inuit people to create business, employment and socio-economic development opportunities.

Lands, Revenues and Trusts

Provides for the management and control of Indian lands and estates; administers on behalf of Indian and Inuit people the responsibilities set out in the Indian Act, including the maintenance of current membership rolls; analyzes, negotiates and settles specific land claims.

Education

Provides to Indian students, pre-school, elementary and secondary educational services relevant to social, economic, and cultural needs and conditions of Indian people. Provides financial assistance and instructional support to eligible Indians and Inuit enrolled in post-secondary institutions.

Social Development

Provides and arranges for the provision of social assistance and welfare services to Indian and Inuit individuals and families in need.

Capital Facilities and Community Services

Provides support for the physical improvement and protection of communities including housing, policing and other essential community services, and recreational and education facilities.

Band Management

Provides support to bands in their administration of programs; assists them to increase their capacity to govern their communities.

Program Management and Administration

Provides general management and administrative support activities internal to the Program at the Headquarters, regional and field office levels.

Northern Affairs Program

Objective

To promote the political, economic, scientific, social and cultural development of the northern territories; to assist northerners to develop political and economic institutions which will enable territorial governments to assume increasing responsibility within the Canadian federation; and to effectively manage the orderly use, development and conservation of the North's natural resources in collaboration with the territorial governments and other federal departments.

Activity Description

Political, Scientific, Social and Cultural Development

Provides for the management of Departmental/Territorial relations in the areas of political development, devolution of provincial-type responsibilities of federal departments and transfer payments. It provides for the monitoring of native claims negotiations and for the implementation of the Inuvialuit Final Agreement. Support is given for Inuit art and culture and to native organizations to develop positions in regard to political, economic and social issues. Financial assistance is provided to the territorial governments for social program costs for Indians and Inuit. Policies and programs are developed for the enhancement of science and technology in the North and information is gathered and analyzed on circumpolar issues of significance to Canada.

Economic Development and Resource Management

Provides for the development of policies, legislation and programs to promote economic growth and diversification; to increase native participation in the northern economy; to procure socio-economic benefits for the North from resource development; to monitor developments in the North and coordinate action at the federal level related to transportation infrastructure; to promote the development of northern natural resources and, through environmental research, regulation and monitoring, ensure minimal environmental impacts from resource development. Plans are established and agreements are negotiated and implemented to transfer specific sectoral programs to the territorial governments.

Canada Oil and Gas Lands Administration

Preparation of regulations and legislation; negotiation, disposition and management of oil and gas rights; approval of development and production plans; supervision and regulation of oil and gas activities; evaluation of oil and gas potential; negotiation and monitoring of Canada benefits; setting of environmental conditions, including oil spill contingency plans, promoting applied research on oil and gas matters related to the approval process; and co-ordination of interdepartmental and intergovernmental co-operative resource management efforts.

Program Management

Provides for the management and executive direction of the Program, through the offices of the Senior Assistant Deputy Minister and the Directors General (Headquarters and Regional); for planning and support services, including drafting services and the coordination of special events, such as tours of the North by foreign dignitaries; for the comprehensive analysis of the North resulting in the development of long-term objectives and strategies for the Program; and for the coordination of federal interests as they relate to the northern dimension of Canada's foreign policy and the strengthening of Canadian Arctic sovereignty.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer Payments to the Territorial Governments

Provides a record of the operating and capital funds transferred to the territorial governments in the form of non-conditional grants, for the delivery of public services by the territorial governments to territorial residents.

Canadian Polar Commission

Objective

To promote the development and dissemination of knowledge in respect of the polar regions.

Activity Description

Canadian Polar Commission

A priority of the Canadian Polar Commission in accordance with its mandate will be to develop an inventory of study and research underway in the critical environmental areas of climate change, the presence of toxins and contaminants in the northern food chain, particularly food consumed by northern residents. It will also monitor the state of knowledge surrounding the depleting ozone layer and the effect that it may have on the northern environment and the people of the arctic regions.

The Commission will also initiate and sponsor seminars and conferences on issues relating to environmental concerns and science and research in circumpolar regions.

The Commission will also continue the development of a Canadian Polar Information System.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Administration Program				
...	45,099,000	...	...	45,099,000	1	Program expenditures				
...	...	2,474,000	...	2,474,000	1c	Transfer of $2,337,260 from Indian Affairs and Northern Development Vote 5 and $1,415,892 from Indian Affairs and Northern Development Vote 30				
...	...	...	2,337,260	2,337,260		Transfer from: Vote 5				
...	...	...	1,415,892	1,415,892		Vote 30				
...	...	...	382,227	382,227		TB Vote 5(1)				
...	...	...	(1,780,742)	(1,780,742)		Transfer to Vote 15				
...	45,099,000	2,474,000	2,354,637	49,927,637		Total—Vote 1	48,043,440	1,884,197	...	46,353,608
...	51,100	...	42,583	93,683	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	93,683	...	...	49,825
...	4,458,000	...	426,000	4,884,000	(S)	Contributions to employee benefit plans	4,884,000	...	...	4,538,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	98
...	**49,608,100**	**2,474,000**	**2,823,220**	**54,905,320**		**Total Program—Budgetary**	**53,021,123**	**1,884,197**	...	**50,941,531**
						Indian and Inuit Affairs Program				
...	258,336,000	...	...	258,336,000	5	Operating expenditures				
...	...	...	(2,337,260)	(2,337,260)		Transfer to: Vote 1				
...	...	...	(21,610,867)	(21,610,867)		Vote 15				
...	...	...	(161,158)	(161,158)		Vote 31c				
...	...	...	(7,106,522)	(7,106,522)		Vote 35				
...	...	...	(999,999)	(999,999)		Vote 36c				
...	...	...	(1,705,445)	(1,705,445)		Vote 45				
...	258,336,000	...	(33,921,251)	224,414,749		Total—Vote 5	218,679,823	5,734,926	...	236,360,458
...	...	1	...	1	6b	To increase from $750,000,000 to $1,000,000,000 the amount of loans that the Minister may guarantee pursuant to Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1972	...	1	...	...
...	...	1	...	1	7c	To reduce from $64,000,000 to $62,881,096 the amount that may be outstanding at any time under the Indian Economic Development Account	...	1	...	...
...	...	2,330,538	...	2,330,538	8c	To write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada	2,330,316	222	...	...

...	11,852,000	...	...	11,852,000	10	Capital expenditures				
...	...	6,095,000	...	6,095,000	10b	Capital expenditures				
...	...	...	(7,310,420)	(7,310,420)		Transfer to Vote 15				
...	11,852,000	6,095,000	(7,310,420)	10,636,580		Total—Vote 10	9,985,807	650,773	...	9,697,810
...	2,339,796,000	...	...	2,339,796,000	15	Grants and contributions				
...	...	165,754,415	...	165,754,415	15b	Transfer of $1,780,742 from Indian Affairs and Northern Development Vote 1 and $2,188,077 from Indian Affairs and Northern Development Vote 5				
...	...	11,975,840	...	11,975,840	15c	Transfer of $19,422,790 from Indian Affairs and Northern Development Vote 5 and $7,310,420 from Indian Affairs and Northern Development Vote 10				
...	...	...	1,780,742	1,780,742		Transfer from: Vote 1				
...	...	...	21,610,867	21,610,867		Vote 5				
...	...	...	7,310,420	7,310,420		Vote 10				
...	2,339,796,000	177,730,255	30,702,029	2,548,228,284		Total—Vote 15	2,547,574,791	653,493	...	2,258,444,592
...	15,000	...	(10,120)	4,880	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act)	4,880	...	...	...
...	...	...	163,750	163,750	(S)	Forgiveness of loans issued from Indian housing assistance account	163,750	...	...	224,774
...	2,000,000	...	(1,742,123)	257,877	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (Indian Act)	257,877	...	...	896,663
...	1,334,000	...	(5,384)	1,328,616	(S)	Indian annuities treaty payments (Indian Act)	1,328,616	..	...	1,219,156
...	5,000,000	...	...	5,000,000	(S)	Grant to Inuvialuit Regional Corporation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	...	...	5,000,000
33,921,912	...	...	...	33,921,912	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit $60,000,000)	113,238	...	33,808,674	62,230
...	20,018,000	...	1,915,000	21,933,000	(S)	Contributions to employee benefit plans	21,933,000	...	...	20,787,000
...	...	...	2,294,741	2,294,741	(S)	Federal court awards	2,294,741	...	...	...
...	...	...	169,855	169,855	(S)	Refunds of amounts credited to revenue in previous years	169,855	...	...	908
33,921,912	2,638,351,000	186,155,795	(7,743,923)	2,850,684,784		Total budgetary	2,809,836,694	7,039,416	33,808,674	2,532,693,591
18,857,603	...	...	...	18,857,603	L15	Loans for the construction of houses through the Indian housing assistance account. Last amended by Vote L15, Appropriation Act No. 2, 1978. Limit $20,000,000. (Net)	(273,111)	...	19,130,714	(266,976)
40,415,684	...	...	(1,118,904)	39,296,780	L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7c, Appropriation Act No. 4, 1991-92. Limit $62,881,096. (Net)	(3,907,170)	...	43,203,950	(2,858,666)
...	19,750,000	...	...	19,750,000	L20	Loans to native claimants (Gross)				
...	...	2,000,000	...	2,000,000	L20b	Loans to native claimants (Gross)				
...	...	1,500,000	...	1,500,000	L20c	Loans to native claimants (Gross)				
...	19,750,000	3,500,000	...	23,250,000		Total—Vote L20	23,223,556	26,444	...	23,999,994

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	1,173,102	...	...	1,173,102	L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders. (Gross)				
...	...	26,898	...	26,898	L25c	Loans to the Council of Yukon Indians (Gross)				
...	1,173,102	26,898	...	1,200,000		Total—Vote L25	1,199,999	1	...	1,242,958
...	1,697,000	...	...	1,697,000	(S)	(L) Loans to the Inuvialuit Regional Corporation in respect of the Western Arctic (Inuvialuit) Claims Settlement Act. Limit $30,000,000. (Gross)	1,697,000	...	...	1,569,000
59,273,287	22,620,102	3,526,898	(1,118,904)	84,301,383		Total non-budgetary	21,940,274	26,445	62,334,664	23,686,310
						Total Program—				
33,921,912	**2,638,351,000**	**186,155,795**	**(7,743,923)**	**2,850,684,784**		**Budgetary**	**2,809,836,694**	**7,039,416**	**33,808,674**	**2,532,693,591**
59,273,287	**22,620,102**	**3,526,898**	**(1,118,904)**	**84,301,383**		**Non-budgetary**	**21,940,274**	**26,445**	**62,334,664**	**23,686,310**
						Northern Affairs Program				
...	59,124,000	...	...	59,124,000	30	Operating expenditures				
...	...	4,414,788	...	4,414,788	30b	Transfer of $1,645,430 from Indian Affairs and Northern Development Vote 35				
...	...	...	1,645,430	1,645,430		Transfer from Vote 35				
...	...	...	(1,415,892)	(1,415,892)		Transfer to Vote 1				
...	59,124,000	4,414,788	229,538	63,768,326		Total—Vote 30	62,011,574	1,756,752	...	60,041,825
...	...	1	...	1	31c	To write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in Right of Canada—Transfer of $161,158 from Indian Affairs and Northern Development Vote 5				
...	...	...	161,158	161,158		Transfer from Vote 5				
...	...	1	161,158	161,159		Total—Vote 31c	161,158	1	...	...
...	...	1	...	1	32c	To guarantee loans up to but not exceeding in the aggregate $17,000,000 to Curragh Resources Inc. until December 31, 1996	...	1	...	...
336,764	40,577,500	...	...	40,914,264	35	Grants and contributions				
...	...	1	...	1	35c	Transfer of $7,106,522 from Indian Affairs and Northern Development Vote 5				
...	...	...	7,106,522	7,106,522		Transfer from Vote 5				
...	...	...	(1,645,430)	(1,645,430)		Transfer to Vote 30				
336,764	40,577,500	1	5,461,092	46,375,357		Total—Vote 35	45,908,834	129,759	336,764	36,137,343

...	...	1	...	1	36c	**Payment** to Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—Transfer of $999,999 from Indian Affairs and Northern Development Vote 5				
...	...	...	999,999	999,999		Transfer from Vote 5				
...	...	1	999,999	1,000,000		Total—Vote 36c	1,000,000	...	...	...
...	4,425,000	...	423,000	4,848,000	(S)	Contributions to employee benefit plans	4,848,000	...	...	4,645,000
...	...	...	38,630	38,630	(S)	Refunds of amounts credited to revenue in previous years	38,630	...	...	52,851
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,548,094
336,764	104,126,500	4,414,792	7,313,417	116,191,473		Total budgetary	113,968,196	1,886,513	336,764	103,425,113
320,000	...	...	...	320,000	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the National Housing Act and Appropriation Act No. 3, 1975. Limit $320,000. (Gross)	...	...	320,000	...
4,744,626	...	...	...	4,744,626	L55	Provision of Eskimo loan fund for loans to Eskimos to promote commercial activities as established by Vote 546, Appropriation Act No. 3, 1953 and last amended by Vote L55, Appropriation Act No. 2, 1978-79. Limit $7,072,000. (Net)	(367,270)	...	5,111,896	(201,722)
4,907,451	...	...	...	4,907,451	L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit $5,000,000. (Appropriation Act No. 4, 1969). (Net)	(3,187)	...	4,910,638	...
9,972,077	...	...	...	9,972,077		Total non-budgetary	(370,457)	...	10,342,534	(201,722)
						Total Program—				
336,764	**104,126,500**	**4,414,792**	**7,313,417**	**116,191,473**		**Budgetary**	**113,968,196**	**1,886,513**	**336,764**	**103,425,113**
9,972,077	**...**	**...**	**...**	**9,972,077**		**Non-budgetary**	**(370,457)**	**...**	**10,342,534**	**(201,722)**
						Transfer Payments to the Territorial Governments Program				
...	230,127,000	...	...	230,127,000	40	Transfer payments to the Government of the Yukon Territory	230,096,808	30,192	...	216,752,000
...	810,579,000	...	...	810,579,000	45	Transfer payments to the Government of the Northwest Territories				
...	...	1	...	1	45c	Transfer of $1,705,445 from Indian Affairs and Northern Development Vote 5				
...	...	...	1,705,445	1,705,445		Transfer from Vote 5				
...	810,579,000	1	1,705,445	812,284,446		Total—Vote 45	812,277,432	7,014	...	747,918,137
...	**1,040,706,000**	**1**	**1,705,445**	**1,042,411,446**		**Total Program—Budgetary**	**1,042,374,240**	**37,206**	**...**	**964,670,137**
						Total Department—				
34,258,676	**3,832,791,600**	**193,044,588**	**4,098,159**	**4,064,193,023**		**Budgetary**	**4,019,200,253**	**10,847,332**	**34,145,438**	**3,651,730,372**
69,245,364	**22,620,102**	**3,526,898**	**(1,118,904)**	**94,273,460**		**Non-budgetary**	**21,569,817**	**26,445**	**72,677,198**	**23,484,588**

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Canadian Polar Commission				
...	...	1,179,317	...	1,179,317	50b	Program expenditures	860,424	318,893	...	...
...	**...**	**1,179,317**	**...**	**1,179,317**		**Total Program—Budgetary**	**860,424**	**318,893**	**...**	**...**
						Total Ministry—				
34,258,676	**3,832,791,600**	**194,223,905**	**4,098,159**	**4,065,372,340**		**Budgetary**	**4,020,060,677**	**11,166,225**	**34,145,438**	**3,651,730,372**
69,245,364	**22,620,102**	**3,526,898**	**(1,118,904)**	**94,273,460**		**Non-budgetary**	**21,569,817**	**26,445**	**72,677,198**	**23,484,588**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Administration Program				
								Operating				
...	7,245,100	...	86,000	(328,295)	106,483	...	7,109,288	Executive direction	7,194,784	(85,496)	...	8,056,312
...	28,783,000	2,474,000	56,227	1,299,761	264,120	...	32,877,108	Finance and professional services	32,601,402	275,706	...	29,338,334
...	8,688,000	...	240,000	156,981	68,160	...	9,153,141	Human resource management	7,447,904	1,705,237	...	8,329,742
...	4,200,000	...	...	463,963	29,820	...	4,693,783	Communications	4,620,519	73,264	...	4,167,376
...	48,916,100	2,474,000	382,227	1,592,410	468,583	...	53,833,320	Total—Operating	51,864,609	1,968,711	...	49,891,764
								Capital				
...	16,000	...	...	...	...	...	16,000	Executive direction	80,090	(64,090)	...	82,908
...	145,000	...	...	380,000	...	...	525,000	Finance and professional services	456,272	68,728	...	784,309
...	18,000	...	...	...	...	...	18,000	Human resource management	63,276	(45,276)	...	138,876
...	4,000	...	...	...	...	...	4,000	Communications	47,876	(43,876)	...	43,674
...	183,000	...	...	380,000	...	...	563,000	Total—Capital	647,514	(84,514)	...	1,049,767
								Transfer payments				
...	509,000	...	...	...	...	...	509,000	Finance and professional services	509,000	...	...	...
								Program Summary				
...	7,261,100	...	86,000	(328,295)	106,483	...	7,125,288	Executive direction	7,274,874	(149,586)	...	8,139,220
...	29,437,000	2,474,000	56,227	1,679,761	264,120	...	33,911,108	Finance and professional services	33,566,674	344,434	...	30,122,643
...	8,706,000	...	240,000	156,981	68,160	...	9,171,141	Human resource management	7,511,180	1,659,961	...	8,468,618
...	4,204,000	...	...	463,963	29,820	...	4,697,783	Communications	4,668,395	29,388	...	4,211,050
...	**49,608,100**	**2,474,000**	**382,227**	**1,972,410**	**468,583**	**...**	**54,905,320**	**Total Program—Budgetary**	**53,021,123**	**1,884,197**	**...**	**50,941,531**
								Indian and Inuit Affairs Program				
								Operating				
...	6,375,000	...	...	(141,561)	76,600	...	6,310,039	Self-government	7,107,229	(797,190)	...	7,255,050
...	5,886,000	...	...	1,098,262	57,450	...	7,041,712	Comprehensive claims	8,371,350	(1,329,638)	...	6,947,211
33,921,912	30,992,000	2,330,540	...	(4,044,098)	(1,361,617)	...	61,838,737	Economic development	24,155,149	3,874,914	33,808,674	23,598,817
...	45,433,000	...	...	7,726,735	2,648,470	...	55,808,205	Lands, revenues and trusts	48,380,069	7,428,136	...	45,710,124
...	49,437,000	...	...	(6,514,032)	440,450	...	43,363,418	Education	39,453,907	3,909,511	...	48,112,319
...	18,067,000	...	...	(2,029,233)	134,050	...	16,171,817	Social development	14,424,742	1,747,075	...	13,984,803
...	58,720,000	...	...	(21,261,282)	240,350	...	37,699,068	Capital facilities and community services	35,352,933	2,346,135	...	35,277,759

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
...	15,047,000	...	...	(474,940)	153,200	...	14,725,260	Band management	14,210,777	514,483	...	15,471,197
...	50,412,000	...	...	(8,281,102)	402,150	...	42,533,048	Program management and administration	54,491,324	(11,958,276)	...	61,974,753
33,921,912	280,369,000	2,330,540	...	(33,921,251)	2,791,103	...	285,491,304	Total—Operating	245,947,480	5,735,150	33,808,674	258,332,0[illegible]3
								Capital				
...	...	...	...	...	...	...	...	Lands, revenues and trusts	2,040,049	(2,040,049)	...	2,897,851
...	10,249,000	6,095,000	...	(7,310,420)	...	...	9,033,580	Capital facilities and community services	5,427,169	3,606,411	...	4,236,903
...	1,603,000	...	...	...	...	...	1,603,000	Program management and administration	2,518,589	(915,589)	...	2,563,056
...	11,852,000	6,095,000	...	(7,310,420)	...	...	10,636,580	Total—Capital	9,985,807	650,773	...	9,697,810
								Transfer payments				
...	11,704,000	1,580	...	3,196,332	...	...	14,901,912	Self-government	14,901,912	...	...	10,496,647
...	42,286,000	22,312,000	...	(2,929,069)	...	...	61,668,931	Comprehensive claims	61,569,312	99,619	...	68,383,924
...	70,987,000	...	...	2,607,737	...	...	73,594,737	Economic development	73,594,737	...	...	71,988,002
...	14,480,000	55,943,743	...	(15,753,095)	(5,384)	...	54,665,264	Lands, revenues and trusts	54,665,148	116	...	36,193,606
...	756,623,000	46,118,970	...	3,763,851	...	...	806,505,821	Education	806,505,821	...	...	714,221,352
...	691,617,000	1,953,290	...	5,433,720	...	...	699,004,010	Social development	698,450,252	553,758	...	620,205,416
...	526,451,000	50,188,000	...	28,976,101	...	...	605,615,101	Capital facilities and community services	605,615,101	...	...	527,308,346
...	231,982,000	1,212,672	...	5,406,452	...	...	238,601,124	Band management	238,601,124	...	...	215,866,455
...	2,346,130,000	177,730,255	...	30,702,029	(5,384)	...	2,554,556,900	Total—Transfer payments	2,553,903,407	653,493	...	2,264,663,748
								Non-budgetary				
...	22,620,102	3,526,898	...	...	...	...	26,147,000	Comprehensive claims	26,120,555	26,445	...	26,811,952
40,415,684	...	...	...	...	(1,118,904)	...	39,296,780	Economic development	(3,907,170)	...	43,203,950	(2,858,666)
18,857,603	...	...	...	...	...	...	18,857,603	Capital facilities and community services	(273,111)	...	19,130,714	(266,976)
59,273,287	22,620,102	3,526,898	...	...	(1,118,904)	...	84,301,383	Total—Non-budgetary	21,940,274	26,445	62,334,664	23,686,310
								Program Summary				
...	18,079,000	1,580	...	3,054,771	76,600	...	21,211,951	Self-government	22,009,141	(797,190)	...	17,751,697
								Comprehensive claims—				
...	48,172,000	22,312,000	...	(1,830,807)	57,450	...	68,710,643	Budgetary	69,940,662	(1,230,019)	...	75,331,135
...	22,620,102	3,526,898	...	...	...	...	26,147,000	Non-budgetary	26,120,555	26,445	...	26,811,952
								Economic development—				
33,921,912	101,979,000	2,330,540	...	(1,436,361)	(1,361,617)	...	135,433,474	Budgetary	97,749,886	3,874,914	33,808,674	95,586,819
40,415,684	...	...	...	...	(1,118,904)	...	39,296,780	Non-budgetary	(3,907,170)	...	43,203,950	(2,858,666)

...	59,913,000	55,943,743	...	(8,026,360)	2,643,086	...	110,473,469	Lands, revenues and trusts	105,085,266	5,388,203	...	84,801,581
...	806,060,000	46,118,970	...	(2,750,181)	440,450	...	849,869,239	Education	845,959,728	3,909,511	...	762,333,671
...	709,684,000	1,953,290	...	3,404,487	134,050	...	715,175,827	Social development	712,874,994	2,300,833	...	634,190,219
								Capital facilities and community services—				
...	595,420,000	56,283,000	...	404,399	240,350	...	652,347,749	Budgetary	646,395,203	5,952,546	...	566,823,008
18,857,603	...	...	...	...	...	...	18,857,603	Non-budgetary	(273,111)	...	19,130,714	(266,976)
...	247,029,000	1,212,672	...	4,931,512	153,200	...	253,326,384	Band management	252,811,901	514,483	...	231,337,652
...	52,015,000	...	...	(8,281,102)	402,150	...	44,136,048	Program management and administration	57,009,913	(12,873,865)	...	64,537,809
								Total Program—				
33,921,912	**2,638,351,000**	**186,155,795**	**...**	**(10,529,642)**	**2,785,719**	**...**	**2,850,684,784**	**Budgetary**	**2,809,836,694**	**7,039,416**	**33,808,674**	**2,532,693,591**
59,273,287	**22,620,102**	**3,526,898**	**...**	**...**	**(1,118,904)**	**...**	**84,301,383**	**Non-budgetary**	**21,940,274**	**26,445**	**62,334,664**	**23,686,310**
								Northern Affairs Program				
								Operating				
...	2,770,000	...	...	(564,333)	33,840	...	2,239,507	Political, scientific, social and cultural development	3,067,245	(827,738)	...	3,235,883
...	46,468,000	4,414,790	...	5,802,126	389,720	...	57,074,636	Economic development and resource management	57,350,976	(276,340)	...	51,524,811
...	7,564,000	...	...	(3,216,497)	...	...	4,347,503	Canada Oil and Gas Lands administration	...	4,347,503	...	4,599,775
...	3,784,000	...	...	(1,630,600)	38,070	...	2,191,470	Program management	6,314,235	(4,122,765)	...	5,379,207
...	60,586,000	4,414,790	...	390,696	461,630	...	65,853,116	Total—Operating	66,732,456	(879,340)	...	64,739,676
								Capital				
...	2,000	...	...	...	...	...	2,000	Political, scientific, social and cultural development	19,144	(17,144)	...	7,500
...	2,793,000	...	...	...	...	...	2,793,000	Economic development and resource management	1,220,171	1,572,829	...	2,382,591
...	155,000	...	...	...	...	...	155,000	Canada Oil and Gas Lands administration	...	155,000	...	155,000
...	13,000	...	...	...	...	...	13,000	Program management	87,591	(74,591)	...	3,003
...	2,963,000	...	...	...	...	...	2,963,000	Total—Capital	1,326,906	1,636,094	...	2,548,094
								Transfer payments				
336,764	28,809,000	1	...	10,246,400	...	...	39,392,165	Political, scientific, social and cultural development	39,055,401	...	336,764	29,855,494
...	11,768,500	1	...	(3,785,309)	...	...	7,983,192	Economic development and resource management	6,853,433	1,129,759	...	6,281,849
336,764	40,577,500	2	...	6,461,091	...	...	47,375,357	Total—Transfer payments	45,908,834	1,129,759	336,764	36,137,343
								Non-budgetary				
9,972,077	...	...	...	...	...	...	9,972,077	Economic development and resource management	(370,457)	...	10,342,534	(201,722)

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
336,764	31,581,000	1	...	9,682,067	33,840	...	41,633,672	Political, scientific, social and cultural development	42,141,790	(844,882)	336,764	33,098,877
								Economic development and resource management—				
...	61,029,500	4,414,791	...	2,016,817	389,720	...	67,850,828	Budgetary	65,424,580	2,426,248	...	60,189,251
9,972,077	...	...	...	...	...	...	9,972,077	Non-budgetary	(370,457)	...	10,342,534	(201,722)
...	7,719,000	...	...	(3,216,497)	...	...	4,502,503	Canada Oil and Gas Lands administration	...	4,502,503	...	4,754,775
...	3,797,000	...	...	(1,630,600)	38,070	...	2,204,470	Program management	6,401,826	(4,197,356)	...	5,382,210
								Total Program—				
336,764	**104,126,500**	**4,414,792**	**...**	**6,851,787**	**461,630**	**...**	**116,191,473**	**Budgetary**	**113,968,196**	**1,886,513**	**336,764**	**103,425,113**
9,972,077	**...**	**...**	**...**	**...**	**...**	**...**	**9,972,077**	**Non-budgetary**	**(370,457)**	**...**	**10,342,534**	**(201,722)**
								Transfer Payments to the Territorial Governments Program				
...	1,040,706,000	1	...	1,705,445	...	...	1,042,411,446	Transfer payments	1,042,374,240	37,206	...	964,670,137
...	**1,040,706,000**	**1**	**...**	**1,705,445**	**...**	**...**	**1,042,411,446**	**Total Program—Budgetary**	**1,042,374,240**	**37,206**	**...**	**964,670,137**
								Total Department—				
34,258,676	**3,832,791,600**	**193,044,588**	**382,227**	**...**	**3,715,932**	**...**	**4,064,193,023**	**Budgetary**	**4,019,200,253**	**10,847,332**	**34,145,438**	**3,651,730,372**
69,245,364	**22,620,102**	**3,526,898**	**...**	**...**	**(1,118,904)**	**...**	**94,273,460**	**Non-budgetary**	**21,569,817**	**26,445**	**72,677,198**	**23,484,588**
								Canadian Polar Commission				
...	...	1,179,317	...	(10,000)	...	...	1,169,317	Operating	850,424	318,893	...	...
...	...	...	...	10,000	...	...	10,000	Transfer payments	10,000	...	...	...
...	**...**	**1,179,317**	**...**	**...**	**...**	**...**	**1,179,317**	**Total Program—Budgetary**	**860,424**	**318,893**	**...**	**...**
								Total Ministry—				
34,258,676	**3,832,791,600**	**194,223,905**	**382,227**	**...**	**3,715,932**	**...**	**4,065,372,340**	**Budgetary**	**4,020,060,677**	**11,166,225**	**34,145,438**	**3,651,730,372**
69,245,364	**22,620,102**	**3,526,898**	**...**	**...**	**(1,118,904)**	**...**	**94,273,460**	**Non-budgetary**	**21,569,817**	**26,445**	**72,677,198**	**23,484,588**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Administration Program				
							Contributions				
							Finance and professional services				
...	509,000	...	...	...	...	509,000	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	509,000	...	...	...
...	**509,000**	...	...	...	...	**509,000**	**Total Program**	**509,000**	...	...	...
							Indian and Inuit Affairs Program				
							Grants				
							Self-government				
...	2,420,000	1,580	...	(485)	...	2,421,095	Grants to the Sechelt Indian Band pursuant to the Sechelt Indian Band Self-Government Act	2,421,095	...	...	2,287,926
							Comprehensive claims				
...	21,970,000	...	...	(1,026,655)	...	20,943,345	Grants to James Bay Cree and Naskapi Bands of Quebec	20,943,345	...	...	21,685,209
...	5,000,000	...	...	...	...	5,000,000	(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the Western Arctic (Inuvialuit) Claims Settlement Act	5,000,000	...	...	5,000,000
...	8,695,000	...	...	(219,748)	...	8,475,252	Capital grants to the Cree and Naskapi Bands of Quebec	8,375,633	99,619	...	8,358,245
...	247,000	...	...	(61,938)	...	185,062	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	185,062	...	...	23,027,736
...	1,000,000	...	...	...	...	1,000,000	Grant for a payment to the Tungavik Federation of Nunavut of an interim payment on capital transfers for the settlement of its comprehensive claim	1,000,000	...	...	4,000,000
...	...	18,250,000	...	(2,131,628)	...	16,118,372	Grants to the Ouje-Bougoumou Cree of Quebec	16,118,372	...	...	...
...	36,912,000	18,250,000	...	(3,459,969)	...	51,722,031		51,622,412	99,619	...	62,071,190

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Economic development				
...	1,569,000	...	...	(1,543,091)	...	25,909	Grants to individuals and organizations for economic development and employment opportunities for Indians and Inuit	25,909	...	...	81,057
							Lands, revenues and trusts				
...	1,334,000	...	...	...	(5,384)	1,328,616	(S) Indian annuities treaty payments	1,328,616	...	...	1,219,156
...	300,000	...	...	...	...	300,000	Grants to British Columbia Indian bands in lieu of a per capita annuity	300,000	...	...	300,000
...	300,000	...	...	(70,500)	...	229,500	Grants to Indian bands to assist them in the development and implementation of band membership rules arising from the removal of discrimination from the Indian Act	229,500	...	...	121,000
...	...	14,512,000	...	...	...	14,512,000	Grant to the Woodland Cree Indian Band in settlement of its treaty entitlements	14,512,000	...	...	...
...	...	38,658,055	...	(18,937,194)	...	19,720,861	Grants to Indian individuals or bands to settle specific claims	19,720,745	116	...	...
...	...	2,773,688	...	(425,000)	...	2,348,688	Grant to the Grouard Indian band in settlement of an outstanding treaty land entitlement claim	2,348,688	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	23,989,231
...	1,934,000	55,943,743	...	(19,432,694)	(5,384)	38,439,665		38,439,549	116	...	25,629,387
							Education				
...	2,586,000	...	...	(2,136,918)	...	449,082	Grants to individual Indians and Inuit and organizations to support their elementary and secondary educational and cultural advancement	449,082	...	...	475,079
...	53,641,000	11,900,000	...	(37,365,896)	...	28,175,104	Grants to individuals, Indians and Inuit and organizations to support their post-secondary educational advancement	28,175,104	...	...	29,647,350
...	45,000	...	...	...	...	45,000	Grants to individuals or organizations for the advancement of Indian and Inuit culture	45,000	...	...	...
...	56,272,000	11,900,000	...	(39,502,814)	...	28,669,186		28,669,186	...	...	30,122,429

							Social development				
...	63,203,000	1,953,290	...	(29,961,607)	...	35,194,683	Social assistance payments to individuals, Indians, Inuit and non-Indians residing on Indian reserves	35,194,683	...	...	62,477,873
...	3,474,000	...	...	3,529,196	...	7,003,196	Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves	6,449,438	553,758	...	4,321,178
...	66,677,000	1,953,290	...	(26,432,411)	...	42,197,879		41,644,121	553,758	...	66,799,051
							Capital facilities and community services				
...	136,000	...	...	(132,700)	...	3,300	Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools	3,300	...	...	...
							Band management				
...	140,252,000	...	...	(1,871,090)	...	138,380,910	Grants to Indian bands, their district councils and Inuit settlements to support their administration	138,380,910	...	...	126,955,104
...	6,255,000	138,312	...	(688)	...	6,392,624	Grants to the Miawpukek Indian Band to support designated programs	6,392,624	...	...	5,991,562
...	...	1,074,360	...	...	...	1,074,360	Grants to representative status Indian organizations to support their operating costs	1,074,360	...	...	...
...	146,507,000	1,212,672	...	(1,871,778)	...	145,847,894		145,847,894	...	...	132,946,666
...	**312,427,000**	**89,261,285**	**...**	**(92,355,942)**	**(5,384)**	**309,326,959**	**Total—Grants**	**308,673,466**	**653,493**	**...**	**319,937,706**
							Contributions				
							Self-government				
...	1,200,000	...	...	1,593,995	...	2,793,995	Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements	2,793,995	...	...	2,339,908
...	7,700,000	...	...	1,986,822	...	9,686,822	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations	9,686,822	...	...	5,868,813
...	384,000	...	...	(384,000)	...	...	Contribution to the Indian Commission of Ontario	...	...	...	...
...	9,284,000	...	...	3,196,817	...	12,480,817		12,480,817	...	...	8,208,721
							Comprehensive claims				
...	4,529,000	1,190,000	...	1,664,960	...	7,383,960	Contributions to native claimants for the preparation and submission of claims	7,383,960	...	...	4,528,987

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
	As shown in										
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	395,000	...	...	320,000	...	715,000	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the Cree-Naskapi (of Quebec) Act	715,000	...	...	475,883
...	150,000	...	...	(150,000)	...	...	Contribution to the Cree Regional Authority to subsidize the operating costs of infrastructure remedial measures for the Ouje-Bougoumou Cree	...	...	...	150,000
...	300,000	..	...	(300,000)	...	...	Contribution for an interim payment on one-time implementation costs to determine enrolment of persons entitled to benefit from the Tungavik Federation of Nunavut land claim	...	...	...	300,000
...	...	1,202,000	...	(826,345)	...	375,655	Contributions for ratification of the Umbrella Final Agreement and Yukon First Nations Final Agreements and completion of the enrollment process	375,655	...	...	...
...	...	1,270,000	...	(1,210,000)	...	60,000	Contribution to the Ratification Committee for the expenses of the Committee in conducting the votes to ratify the regional comprehensive final agreements in the MacKenzie Valley	60,000	...	...	...
...	...	400,000	...	1,012,285	...	1,412,285	Contribution to the Ratification Committee for the expenses of the Committee in conducting the vote to ratify the Tungavik Federation of Nunavut Final Agreement	1,412,285	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	857,864
...	5,374,000	4,062,000	...	510,900	...	9,946,900		9,946,900	...	...	6,312,734
							Economic development				
...	69,418,000	...	...	4,150,828	...	73,568,828	Contributions to support Indians, Inuit and Innu to achieve economic growth and self-reliance	73,568,828	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	71,906,945
...	69,418,000	...	...	4,150,828	...	73,568,828		73,568,828	...	...	71,906,945
							Lands, revenues and trusts				
...	1,305,000	...	...	3,871,916	...	5,176,916	Contributions to Indian bands for land selection	5,176,916	...	...	775,000
...	200,000	...	...	20,000	...	220,000	Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances	220,000	...	...	...
...	2,913,000	...	...	1,053,237	...	3,966,237	Contributions to Indian bands for land and estates management	3,966,237	...	...	4,044,207

...	4,974,000	...	...	(2,365,297)	...	2,608,703	Contributions to Indian bands for registration administration	2,608,703	...	...	2,035,527
...	485,000	...	...	888,148	...	1,373,148	Contributions to individuals, Indian bands and associations for the funding of Indian test cases	1,373,148	...	...	685,516
...	200,000	...	...	(190,589)	...	9,411	Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	9,411	...	...	3,130
...	2,469,000	...	...	402,184	...	2,871,184	Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	2,871,184	...	...	2,975,274
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	45,565
...	12,546,000	...	...	3,679,599	...	16,225,599		16,225,599	...	...	10,564,219
							Education				
...	562,938,000	5,518,970	...	2,188,102	...	570,645,072	Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, individuals and other legal entities for elementary and secondary educational services and support	570,645,072	...	...	486,127,543
...	33,857,000	...	...	42,954	...	33,899,954	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	33,899,954	...	...	31,667,559
...	94,659,000	28,700,000	...	40,791,129	...	164,150,129	Contributions to Indian bands and Inuit settlements or educational institutions for post-secondary educational services and support	164,150,129	...	...	157,547,324
...	8,897,000	...	...	244,480	...	9,141,480	Contributions to Indians bands and Inuit settlements or organizations for cultural centres and cultural development	9,141,480	...	...	8,756,497
...	700,351,000	34,218,970	...	43,266,665	...	777,836,635		777,836,635	...	...	684,098,923
							Social development				
...	448,692,000	...	...	20,038,244	...	468,730,244	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies for social assistance, including payments to non-Indians residing on Indian reserves	468,730,244	...	...	394,882,210
...	166,679,000	...	...	9,087,419	...	175,766,419	Contributions to Indian bands and Inuit settlements, their organizations and provincial governments or agencies, individuals and other organizations for care, rehabilitation and preventative services	175,766,419	...	...	148,011,270

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	9,569,000	...	...	2,740,468	...	12,309,468	Contributions to Indian bands and Inuit settlements or organizations for community social services and rehabilitation	12,309,468	...	...	10,512,885
...	624,940,000	...	...	31,866,131	...	656,806,131		656,806,131	...	...	553,406,365
							Capital facilities and community services				
							Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:				
...	365,642,000	50,188,000	...	6,969,397	...	422,799,397	Capital	422,799,397	...	...	363,694,463
...	160,673,000	...	...	22,139,404	...	182,812,404	Maintenance and operation	182,812,404	...	...	163,613,883
...	526,315,000	50,188,000	...	29,108,801	...	605,611,801		605,611,801	...	...	527,308,346
							Band management				
...	3,965,000	...	...	(1,120,527)	...	2,844,473	Contributions to Indian bands and Inuit settlements for local development planning	2,844,473	...	...	3,577,457
...	8,887,000	...	...	7,141,991	...	16,028,991	Contributions to Indian bands and associations for policy development and consultation	16,028,991	...	...	15,162,492
...	16,466,000	...	...	740,537	...	17,206,537	Contributions to Indian bands, Inuit settlements and their organizations for employee pension benefit plans	17,206,537	...	...	11,883,592
...	4,595,000	...	...	3,248,540	...	7,843,540	Contributions to Indian bands for programs on Indian management development and band training	7,843,540	...	...	6,147,749
...	8,330,000	...	...	(34)	...	8,329,966	Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	8,329,966	...	...	10,444,633
...	41,071,000	...	...	(1,957,086)	...	39,113,914	Contributions to tribal councils for administrative service costs and management support services	39,113,914	...	...	34,680,650
...	2,161,000	...	...	(775,191)	...	1,385,809	Contributions to Indian bands for the purpose of obtaining advisory services	1,385,809	...	...	1,023,216
...	85,475,000	...	...	7,278,230	...	92,753,230		92,753,230	...	...	82,919,789
...	**2,033,703,000**	**88,468,970**	**...**	**123,057,971**	**...**	**2,245,229,941**	**Total—Contributions**	**2,245,229,941**	**...**	**...**	**1,944,726,042**

							Program Summary by Activity				
...	11,704,000	1,580	...	3,196,332	...	14,901,912	Self-government	14,901,912	...	...	10,496,647
...	42,286,000	22,312,000	...	(2,929,069)	...	61,668,931	Comprehensive claims	61,569,312	99,619	...	68,383,924
...	70,987,000	...	...	2,607,737	...	73,594,737	Economic development	73,594,737	...	...	71,988,002
...	14,480,000	55,943,743	...	(15,753,095)	(5,384)	54,665,264	Lands, revenues and trusts	54,665,148	116	...	36,193,606
...	756,623,000	46,118,970	...	3,763,851	...	806,505,821	Education	806,505,821	...	...	714,221,352
...	691,617,000	1,953,290	...	5,433,720	...	699,004,010	Social development	698,450,252	553,758	...	620,205,416
...	526,451,000	50,188,000	...	28,976,101	...	605,615,101	Capital facilities and community services	605,615,101	...	...	527,308,346
...	231,982,000	1,212,672	...	5,406,452	...	238,601,124	Band management	238,601,124	...	...	215,866,455
...	**2,346,130,000**	**177,730,255**	**...**	**30,702,029**	**(5,384)**	**2,554,556,900**	**Total Program**	**2,553,903,407**	**653,493**	**...**	**2,264,663,748**
							Northern Affairs Program				
							Grants				
							Political, scientific, social and cultural development				
...	748,000	...	...	...	...	748,000	Grants to Canadian universities and institutes for northern scientific research training	748,000	...	...	748,000
...	100,000	...	...	...	...	100,000	Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	100,000	...	...	100,000
...	5,000	...	...	...	...	5,000	Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5,000	...	...	5,000
336,764	...	...	...	...	...	336,764	Northern development mineral assistance grant	...	...	336,764	...
336,764	853,000	...	...	...	...	1,189,764		853,000	...	336,764	853,000
							Economic development and resource management				
...	20,000	...	...	...	...	20,000	Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory	20,000	...	...	20,000
...	40,000	...	...	20,000	...	60,000	Grants to the Yukon Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of a permanent office for the purposes of educating and assisting all persons interested in searching for mineral deposits	60,000	...	...	40,000
...	5,000	...	...	...	...	5,000	Grant to the Territories Accident Prevention Association	5,000	...	...	5,000
...	2,000	...	...	...	...	2,000	Grant to the Yukon Prospector's Association	2,000	...	...	2,000
...	10,000	...	...	...	...	10,000	Grant to the Klondike Placer Mining Association	10,000	...	...	10,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	100,000
...	77,000	...	...	20,000	...	97,000		97,000	...	...	177,000
336,764	**930,000**	**...**	**...**	**20,000**	**...**	**1,286,764**	**Total—Grants**	**950,000**	**...**	**336,764**	**1,030,000**

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
							Political, scientific, social and cultural development				
...	16,412,000	...	...	3,778,997	...	20,190,997	Contributions to the government of the Northwest Territories for hospital care of Indians and Inuit	20,190,997	...	...	14,412,000
...	1,630,000	...	...	3,173,977	...	4,803,977	Contributions to the government of the Yukon Territory for hospital care of Indians	4,803,977	...	...	2,600,325
...	3,597,000	...	...	2,775,248	...	6,372,248	Contributions to the government of the Northwest Territories for medicare of Indians and Inuit	6,372,248	...	...	5,935,894
...	1,266,000	...	...	373,296	...	1,639,296	Contributions to the government of the Yukon Territory for medicare of Indians	1,639,296	...	...	764,835
...	208,000	...	...	46,997	...	254,997	Contributions to the government of the Yukon Territory for low income rental-purchase housing	254,997	...	...	208,000
...	99,000	1	...	334,151	...	433,152	Contributions to northern native associations to enable them to research and carry-out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	433,152	...	...	174,299
...	80,000	...	...	...	...	80,000	Contributions for Inuit counselling in the South	80,000	...	...	80,000
...	4,514,000	...	...	(296,266)	...	4,217,734	Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,217,734	...	...	4,218,141
...	100,000	...	...	60,000	...	160,000	Contribution to the Canadian Regional Office of the Inuit Circumpolar Conference	160,000	...	...	100,000
...	50,000	...	...	...	...	50,000	Contribution to the Association of Canadian Universities for Northern Studies for the third national students conference	50,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	509,000
...	27,956,000	1	...	10,246,400	...	38,202,401		38,202,401	...	...	29,002,494
							Economic development and resource management				
							Contributions to the government of the Yukon Territory and the government of the Northwest Territories in relation to the				

...	7,274,000	...	...	(4,179,000)	...	3,095,000	Canada/Yukon and Canada/Northwest Territories Economic Development Agreements	3,095,000	...	...	2,291,020
...	88,000	...	...	...	...	88,000	Contribution to the Community Advisory Committees	72,677	15,323	...	84,790
...	55,000	...	...	...	...	55,000	Contribution to the Council for Yukon Indians to assist in training and employment liaison for native people	55,000	...	...	55,000
...	9,000	...	...	...	...	9,000	Contribution for the Canadian Interagency Forest Fire Centre	11,932	(2,932)	...	10,971
...	2,745,000	...	...	(2,208,530)	...	536,470	Contribution to encourage and support the direct participation of the territorial governments and northern native organizations in the northern land use planning program	536,470	...	...	2,565,052
...	973,000	...	...	...	...	973,000	Contributions to the territorial governments for the Northern Oil and Gas Action Program (NOGAP)	914,801	58,199	...	690,453
...	15,500	...	...	...	...	15,500	Contribution to the Porcupine Caribou Management Board	15,500	...	...	15,300
...	97,000	...	...	21,770	...	118,770	Contributions to native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	117,075	1,695	...	183,467
...	15,000	...	...	...	...	15,000	Contribution to the Interjurisdictional Caribou Management Board	15,000	...	...	15,000
...	420,000	...	...	(213,228)	...	206,772	Contributions to aboriginal and non-aboriginal organizations to aid in the protection and development of the fur industry	173,900	32,872	...	193,796
...	...	...	...	1,773,680	...	1,773,680	Contributions to the governments of the Northwest Territories and Yukon and other recipients in relation to the Arctic Environmental Strategy	1,749,078	24,602	...	...
...	...	1	...	999,999	...	1,000,000	Payment to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	...	1,000,000	...	...
...	11,691,500	1	...	(3,805,309)	...	7,886,192		6,756,433	1,129,759	...	6,104,849
...	**39,647,500**	**2**	**...**	**6,441,091**	**...**	**46,088,593**	**Total—Contributions**	**44,958,834**	**1,129,759**	**...**	**35,107,343**
							Program Summary by Activity				
336,764	28,809,000	1	...	10,246,400	...	39,392,165	Political, scientific, social and cultural development	39,055,401	...	336,764	29,855,494
...	11,768,500	1	...	(3,785,309)	...	7,983,192	Economic development and resource management	6,853,433	1,129,759	...	6,281,849
336,764	**40,577,500**	**2**	**...**	**6,461,091**	**...**	**47,375,357**	**Total Program**	**45,908,834**	**1,129,759**	**336,764**	**36,137,343**
							Transfer Payments to the Territorial Governments Program				
							Other transfer payments				
							Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the				

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
...	230,127,000	...	...	...	...	230,127,000	Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the government of the Yukon Territory, the payments to the government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	230,096,808	30,192	...	216,752,000
...	810,579,000	1	...	1,705,445	...	812,284,446	Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, on behalf of the government of the Northwest Territories, the payments to the government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	812,277,432	7,014	...	747,918,137
...	**1,040,706,000**	**1**	**...**	**1,705,445**	**...**	**1,042,411,446**	**Total Program**	**1,042,374,240**	**37,206**	**...**	**964,670,137**
336,764	**3,427,922,500**	**177,730,258**	**...**	**38,868,565**	**(5,384)**	**3,644,852,703**	**Total Department**	**3,642,695,481**	**1,820,458**	**336,764**	**3,265,471,228**
							Canadian Polar Commission				
							Contributions				
...	...	...	...	10,000	...	10,000	Contribution to McGill University in respect of Polartech 92 Conference	10,000	...	...	...
...	**...**	**...**	**...**	**10,000**	**...**	**10,000**	**Total Program**	**10,000**	**...**	**...**	**...**
336,764	**3,427,922,500**	**177,730,258**	**...**	**38,878,565**	**(5,384)**	**3,644,862,703**	**Total Ministry**	**3,642,705,481**	**1,820,458**	**336,764**	**3,265,471,228**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Indian and Inuit Affairs Program			
Non-budgetary (respendable receipts)			
Economic development			
Indian economic development	...	4,194,126	3,322,326
Capital facilities and community services			
Off Reserve Housing Fund	...	273,111	266,976
Total Program—Non-budgetary	...	**4,467,237**	**3,589,302**(1)
Northern Affairs Program			
Non-budgetary (respendable receipts)			
Economic development and resource management			
Eskimo loan fund	...	367,270	201,722
Yukon Territory small business	...	3,187	...
Total Program—Non-budgetary	...	**370,457**	**201,722**
Total Ministry—Non-budgetary	...	**4,837,694**	**3,791,024**(1)

(1) Amends reporting in previous year's Public Accounts.

Revenue

	Current year	Previous year
	$	$
Department		
Administration Program		
Tax Revenue—		
Goods and services tax	6	10
Total Tax Revenue	**6**	**10**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	105,497	81,045
Adjustments of Prior Year's Payables at Year End—		
Operation and maintenance	107,472	153,207
	212,969	234,252
Privileges, licences and permits—		
Living accommodations and services	7,756	...
Services and service fees	2,529	2,033
Proceeds from sales—		
Recoveries of payments made on behalf of non-Indians on reserve	...	110
Other non-tax revenue	1,667	2,178
Total Non-Tax Revenue	**224,921**	**238,573**
Total Program	**224,927**	**238,583**
Indian and Inuit Affairs Program		
Tax Revenue—		
Goods and services tax	188,634	19,990
Total Tax Revenue	**188,634**	**19,990**
Non-Tax Revenue—		
Return on investments—(1)		
Loans, investments and advances—		
Miscellaneous—		
Indian economic development fund	1,655,432	1,607,676
Inuvialuit Regional Corporation	6,766,908	6,682,693
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	600,657	810,707
Principal	306,944	421,613
Stoney Band	12,586	11,688
	9,342,527	9,534,377

Revenue—*Continued*

	Current year	Previous year
	$	$
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	777,590	586,754
Capital costs	100,995	844,307
Sundries	2,257,436	1,759,810
Adjustments of Prior Year's Payables at Year End—		
Operation and maintenance	353,438	362,376
Capital costs	1,994	7,821
Grants and contributions	197,053	754,568
	3,688,506	4,315,636
Privileges, licences and permits—		
Living accommodations and services	621,541	684,112
Royalties	20	440
Sundries	59,519	13,121
	681,080	697,673
Services and service fees	238	952
Proceeds from sales—		
Utilities	492,530	873,164
Other	31,650	6,551
	524,180	879,715
Other non-tax revenue—		
Other non-tax revenue	38,867	24,822
Sundries	960	1,444
	39,827	26,266
Total Non-Tax Revenue	**14,276,358**	**15,454,619**
Total Program	**14,464,992**	**15,474,609**
Northern Affairs Program		
Tax Revenue—		
Goods and services tax	16,725	390
Total Tax Revenue	**16,725**	**390**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Provincial and territorial governments—		
Government of the Yukon Territory	383,196	464,390
Government of the Northwest Territories	12,643	15,820
Yukon Territory small business loan	8,494	...
Miscellaneous—		
Eskimo loan fund	294,038	339,230
Yukon Energy Corporation	3,854,305	3,946,489

	Current year	Previous year
	$	$
Other accounts—		
Claymore Resources—Repayable grant	4,166	...
Esso Ltd—Norman Wells Project profits	12,798,714	...
Recovery from defaulted guaranteed loans—Interest	...	100
	17,355,556	4,766,029
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	101,393	326,224
Capital costs	624	58,490
Sundries	50,295	123,624
Adjustments of Prior Year's Payables at Year End—		
Operation and maintenance	110,185	100,995
Capital costs	9	15,287
Grants and contributions	11,667	414,355
	274,173	1,038,975
Privileges, licences and permits—		
Canada Mining—		
Fees	1,293	...
Leases	667,794	492,373
Licences	16,235	...
Royalties	4,620,697	8,075,150
Coal leases	4,056	40,606
Forestry	91,145	26,309
Land, building and machinery rentals	174,561	4,800
Land use fees	329,916	556,460
Living accommodations and services	681,189	670,826
Metallic and non-metallic	48,193	58,708
Oil and gas leases	1,440	22,171
Oil and gas royalties	7,585,691	9,055,647
Quarring royalties	37,563	67,217
Water rentals	5,868	3,517
Yukon quartz mining—		
Royalties	74,459	800,525
Fees and leases	443,587	546,565
Sundries	69,095	4,976
	14,852,782	20,425,850
Services and service fees—		
Placer mining fees	226,901	225,012
Canada mining fees	683,649	233,795
Land use registrar fees	250,685	214,549
Land use fees	111,668	114,603
Other fees	2,400	7,163
	1,275,303	795,122

Revenue—*Concluded*

	Current year	Previous year
	$	$
Proceeds from sales—		
Proceeds from sales	125,528	22,049
Publications	26,131	24,799
Sale of land—Yukon	...	86,195
Sundries	13,654	1,162
	165,313	134,205
Other non-tax revenue—		
Other non-tax revenue	11,735	9,220
Oil and gas forfeitures	154,404	186,295
Use of aircraft for fire fighting	...	575,138
	166,139	770,653
Total Non-Tax Revenue	**34,089,266**	**27,930,834**
Total Program	**34,105,991**	**27,931,224**
Total Ministry	**48,795,910**	**43,644,416**
Ministry Summary		
Tax Revenue—		
Goods and services tax	205,365	20,390
Total Tax Revenue	205,365	20,390
Non-Tax Revenue—		
Return on investments	26,698,083	14,300,406
Refunds of previous years' expenditure	4,175,648	5,588,863
Privileges, licences and permits	15,541,618	21,123,523
Services and service fees	1,278,070	798,107
Proceeds from sales	689,493	1,014,030
Other non-tax revenue	207,633	799,097
Total Non-Tax Revenue	48,590,545	43,624,026
Total Ministry	**48,795,910**	**43,644,416**

(1) Interest unless otherwise indicated.

SECTION 15

1991-92
PUBLIC ACCOUNTS

Industry, Science and Technology

Department
Canadian Patents and Development Limited
Canadian Space Agency
Cape Breton Development Corporation
Federal Business Development Bank
Investment Canada
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada
Statistics Canada
Canada Post Corporation

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Department

Industry, Science and Technology Program

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada.

Activity Description

Policy Development and Advocacy
To lead the development of industry and technology policy and to influence policies of other Government departments in order to enhance the business climate and promote international competitiveness and excellence.

Industry and Technology Development
To support and promote the development of internationally competitive Canadian industry.

Operations
To provide corporate management of Industry, Science and Technology Canada programs and business services, international activities, and provincial office activities.

Science Coordination and Advocacy
Develop policies for the support of science and technology; develop policies for and advise on the application of scientific and technical resources to national issues, foster use of scientific and technological knowledge in the formulation and development of public policy; provide a policy and program review and evaluation capability; provide a secretariat support for task project committees.

Management and Administration
To provide executive direction, control and operational support in managing the Department.

Regional Development and Aboriginal Economic Program

Objective

To promote regional economic development in Quebec and Ontario and to assist aboriginal people to realize their economic potential.

Activity Description

Regional Development Quebec and Ontario
To coordinate, support and promote regional economic development in Quebec and Ontario.

Aboriginal Economic Program
To assist aboriginal people in all parts of Canada to realize their economic potential.

Canadian Patents and Development Limited

Objective

To make available to the public the industrial and intellectual property resulting from Government funded research and development and protecting such, and other, technology for the benefit of Canada.

Canadian Space Agency

Objective

To promote the peaceful use and development of space, to advance the knowledge of space through science and to ensure that space science and technology provide social and economic benefits for Canadians.

Activity Description

Canadian Space Agency
The Canadian Space Agency is responsible for the federally funded activities except for those specifically allocated to other departments by legislation, in research, development and applications in space science and technology for overall coordination of the space policies and programs of the Government of Canada, for promoting the transfer and diffusion of space related technology to Canadian industry, and for encouraging commercial exploitation of space capabilities, technology, facilities and systems. In carrying out its responsibilities, the Agency constructs, procures, manages, maintains and operates space research and development vehicles, facilities and systems; enters cooperative agreements with industry, academia, provincial governments and international agencies; and makes grants and contributions in support of programs or projects relating to scientific or industrial space research.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling and management training, giving particular consideration to the needs of small business enterprises.

Investment Canada

Objective

To contribute to Canada's economic growth by being a catalyst and the focal point for public and private efforts to foster increased investment which benefits Canada.

Activity Description

Investment Development
Encourage business investment by appropriate means; assist Canadian businesses to exploit opportunities for investment and technological advancement; carry out research and analysis pertaining to domestic and international investment; provide investment information services and other investment services to facilitate economic growth in Canada; assist in the development of industrial and economic policies that affect investment in Canada; ensure that the notification and the review of investments are carried out as required by legislation.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada through:

- support for the national science and technology infrastructure;
- research and development in the national interest;
- research and development of national importance in partnership with industry; and
- contributions to the national supply of highly skilled human resources.

Activity Description

National Research and Development
Undertake and promote research and development to enhance the national scientific and engineering capability and investment.

Support for the National Science and Technology Infrastucture
Support and promote the use of technology and information by Canadian industry and the research community to advance industrial competitiveness and the application of scientific information.

Program Management
Ensure the effective management of the National Research Council's Program and its resources.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and Scholarships
Grants and scholarships awarded to selected individuals and groups in support of research, training of highly qualified personnel and research-related activities.

Administration
Operations in support of the granting process.

Science Council of Canada

Objective

To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Activity Description

Operations
Assessment of Canada's scientific and technological resources, requirements and potentialities and making reports and recommendations thereon, as well as raising public awareness of Canada's scientific and technological problems and opportunities and the interdependence of the public, governments, industries and universities in the development and use of science and technology. Publication of studies and reports prepared for the use of Council is at the discretion of the Council. The Council has a small secretariat which provides executive, professional, administrative and technical support.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Activity Description

International and Domestic Economic Statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-Economic Statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and Social Statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution Statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sector; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial government statistical activities on social issues.

Technical Infrastructure

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate Management Services

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department[2]				
						Industry, Science and Technology Program				
...	217,913,000	...	...	217,913,000	1	Operating expenditures				
...	...	1	...	1	1c	Transfer of $14,433,283 from Industry, Science and Technology Vote 25				
...	...	...	14,433,283	14,433,283		Transfer from Vote 25				
...	217,913,000	1	14,433,283	232,346,284		Total—Vote 1	229,845,872	2,500,412	...	224,853,998
...	434,231,000	...	...	434,231,000	5	Grants and contributions				
...	...	10,895,782	...	10,895,782	5c	Transfer of $19,295,360 from Industry, Science and Technology Vote 25				
...	...	...	19,295,360	19,295,360		Transfer from Vote 25				
...	434,231,000	10,895,782	19,295,360	464,422,142		Total—Vote 5	428,113,991	36,308,151	...	385,175,598
...	...	1	...	1	6c	To write-off from the accounts of Canada an amount of $1,090,358 due to Her Majesty in Right of Canada by Chaussures Savage Shoes Limited—Transfer of $1,090,357 from Industry, Science and Technology Vote 25				
...	...	...	1,090,357	1,090,357		Transfer from Vote 25				
...	...	1	1,090,357	1,090,358		Total—Vote 6c	1,090,358	...	...	...
...	51,100	...	...	51,100	(S)	Minister of Industry, Science and Technology—Salary and motor car allowance	51,100	...	...	49,825
...	51,100	...	...	51,100	(S)	Minister for Science—Salary and motor car allowance	51,100	...	...	49,825
...	25,000,000	(5,000,000)	6,379,892	26,379,892	(S)	Liabilities under the Small Businesses Loans Act	26,379,892	...	...	10,527,361
...	32,500,000	66,000,000	(29,922,119)	68,577,881	(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	68,577,881	...	...	36,603,847
...	16,910,000	...	1,617,000	18,527,000	(S)	Contributions to employee benefit plans	18,527,000	...	...	18,068,000
...	...	...	267,117	267,117	(S)	Refunds of amounts credited to revenue in previous years	267,117	...	...	9,675
...	726,656,200	71,895,784	13,160,890	811,712,874		Total budgetary	772,904,311	38,808,563	...	675,338,129
...	300,000	...	...	300,000	L10	Payment for purchase of capital stock. (Gross)	...	300,000	...	...
...	500,000	...	...	500,000	L15	Loans assisting manufacturing, processing or service industries. (Gross)	...	500,000	...	...

Ministry Summary—*Continued*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
1,949,999	...	...	...	1,949,999	L97b	Advances to regional offices and employees posted abroad. Appropriation Act No. 1, 1970. Limit $1,950,000. (Net)	..	...	1,949,999	(1,563)
1,949,999	800,000	...	...	2,749,999		Total non-budgetary	...	800,000	1,949,999	(1,563)
						Total Program—				
...	**726,656,200**	**71,895,784**	**13,160,890**	**811,712,874**		**Budgetary**	**772,904,311**	**38,808,563**	**...**	**675,338,129**
1,949,999	**800,000**	**...**	**...**	**2,749,999**		**Non-budgetary**	**...**	**800,000**	**1,949,999**	**(1,563)**
						Regional Development and Aboriginal Economic Program				
...	33,517,000	...	...	33,517,000	20	Operating expenditures				
...	...	...	(15,408,800)	(15,408,800)		Transfer to Vote 26c (National Health and Welfare)				
...	33,517,000	...	(15,408,800)	18,108,200		Total—Vote 20	16,835,405	1,272,795		16,121,620
...	251,026,000	...	...	251,026,000	25	Grants and contributions				
...	...	...	(14,433,283)	(14,433,283)		Transfer to: Vote 1				
...	...	...	(19,295,360)	(19,295,360)		Vote 5				
...	...	...	(1,090,357)	(1,090,357)		Vote 6c				
...	...	...	(140,087,400)	(140,087,400)		Vote 27c (National Health and Welfare)				
...	251,026,000	...	(174,906,400)	76,119,600		Total—Vote 25	75,686,770	432,830	...	83,760,388
...	2,886,000	...	276,000	3,162,000	(S)	Contributions to employee benefit plans	3,162,000		...	1,171,789
...	**287,429,000**	**...**	**(190,039,200)**	**97,389,800**		**Total Program—Budgetary**	**95,684,175**	**1,705,625**	**...**	**101,053,797**
						Total Department—				
...	**1,014,085,200**	**71,895,784**	**(176,878,310)**	**909,102,674**		**Budgetary**	**868,588,486**	**40,514,188**	**...**	**776,391,926**[2]
1,949,999	**800,000**	**...**	**...**	**2,749,999**		**Non-budgetary**	**...**	**800,000**	**1,949,999**	**(1,563)**
						Canadian Patents and Development Limited				
...	799,000	...	...	799,000	30	Payments to Canadian Patents and Development Limited	799,000	..		1,799,000
...	**799,000**	**...**	**...**	**799,000**		**Total Program—Budgetary**	**799,000**	**...**	**...**	**1,799,000**
						Canadian Space Agency[3]				
...	41,751,000	...	...	41,751,000	35	Operating expenditures				
...	...	...	(1,550,202)	(1,550,202)		Transfer to Vote 40				
...	41,751,000	...	(1,550,202)	40,200,798		Total—Vote 35	33,015,740	7,185,058	..	114,460,577

...	226,524,000	...	...	226,524,000	40	Capital expenditures				
...	...	35,712,711	...	35,712,711	40b	Transfer of $1,550,202 from Industry, Science and Technology Vote 35				
...	...	...	1,550,202	1,550,202		Transfer from Vote 35				
...	226,524,000	35,712,711	1,550,202	263,786,913		Total—Vote 40	261,891,483	1,895,430	...	112,773,826
...	26,651,000	...	...	26,651,000	45	Grants and contributions	16,450,000	10,201,000	...	20,121,002
...	3,482,000	...	311,379	3,793,379	(S)	Contributions to employee benefit plans	3,793,379	...	...	2,133,563
...	...	...	...	...		Appropriations not required for the current year	...	...	...	29,322
...	**298,408,000**	**35,712,711**	**311,379**	**334,432,090**		**Total Program—Budgetary**	**315,150,602**	**19,281,488**	**...**	**249,518,290**(3)
						Cape Breton Development Corporation				
...	32,000,000	...	...	32,000,000	50	Payments to the Cape Breton Development Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	31,000,000	1,000,000	...	31,910,000
...	32,000,000	...	...	32,000,000		Total budgetary	31,000,000	1,000,000	...	31,910,000
19,000,000	...	...	...	19,000,000	L40a	Advances to the Corporation pursuant to the Cape Breton Development Corporation Act, Section 19(3). Limit $50,000,000. (Net)	(1,000,000)	...	20,000,000	23,963,032
						Total Program—				
...	**32,000,000**	**...**	**...**	**32,000,000**		**Budgetary**	**31,000,000**	**1,000,000**	**...**	**31,910,000**
19,000,000	**...**	**...**	**...**	**19,000,000**		**Non-budgetary**	**(1,000,000)**	**...**	**20,000,000**	**23,963,032**
						Federal Business Development Bank				
...	15,724,000	...	...	15,724,000	55	Payments to the Federal Business Development Bank				
...	...	...	872,000	872,000		Transfer from TB Vote 10(1)				
...	15,724,000	...	872,000	16,596,000		Total—Vote 55	16,121,019	474,981	...	15,838,024
...	15,724,000	...	872,000	16,596,000		Total budgetary	16,121,019	474,981	...	15,838,024
787,896,000	...	...	65,781,000	853,677,000	(S)	(L) The aggregate of loans, direct liabilities and contingent liabilities of the Federal Business Development Bank is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed $3.2 billion. (Net)	...	...	853,677,000	...
...	9,400,000	...	...	9,400,000	L60	Payments to the Federal Business Development Bank (Gross)	9,400,000	...	...	...
						Total Program—				
...	**15,724,000**	**...**	**872,000**	**16,596,000**		**Budgetary**	**16,121,019**	**474,981**	**...**	**15,838,024**
787,896,000	**9,400,000**	**...**	**65,781,000**	**863,077,000**		**Non-budgetary**	**9,400,000**	**...**	**853,677,000**	**...**

Ministry Summary—*Concluded*

Source of authorities: Available from previous years	Source of authorities: As shown in Main Estimates	Source of authorities: As shown in Supplementary Estimates	Source of authorities: Adjustments and transfers	Source of authorities: Total available for use	Vote		Disposition of authorities: Used in the current year	Disposition of authorities: Lapsed or (overexpended)	Disposition of authorities: Available for use in subsequent years	Disposition of authorities: Used in the previous year
$	$	$	$	$			$	$	$	$
						Investment Canada				
...	9,206,000	...	...	9,206,000	65	Program expenditures	8,689,096	516,904	...	9,100,264
...	1,001,000	...	96,000	1,097,000	(S)	Contributions to employee benefit plans	1,097,000	...	...	1,025,000
...	**10,207,000**	**...**	**96,000**	**10,303,000**		**Total Program—Budgetary**	**9,786,096**	**516,904**	**...**	**10,125,264**
						National Research Council of Canada(3)				
...	243,808,000	...	...	243,808,000	70	Operating expenditures				
...	...	...	(1,499,999)	(1,499,999)		Transfer to Vote 75				
...	243,808,000	...	(1,499,999)	242,308,001		Total—Vote 70	227,577,742	14,730,259	...	257,430,835
...	37,257,000	...	...	37,257,000	75	Capital expenditures				
...	...	1	...	1	75c	Transfer of $1,499,999 from Industry, Science and Technology Vote 70				
...	...	...	1,499,999	1,499,999		Transfer from Vote 70				
...	37,257,000	1	1,499,999	38,757,000		Total—Vote 75	38,253,895	503,105	...	31,751,705
...	114,810,000	...	...	114,810,000	80	Grants and contributions				
...	...	3,300,000	...	3,300,000	80c	Grants listed in the Estimates and contributions				
...	114,810,000	3,300,000	...	118,110,000		Total—Vote 80	114,852,299	3,257,701	...	114,837,059
...	24,835,000	...	2,375,000	27,210,000	(S)	Contributions to employee benefit plans	27,210,000	...	...	25,220,600
...	**420,710,000**	**3,300,001**	**2,375,000**	**426,385,001**		**Total Program—Budgetary**	**407,893,936**	**18,491,065**	**...**	**429,240,199**(3)
						Natural Sciences and Engineering Research Council				
...	16,993,000	...	...	16,993,000	85	Operating expenditures	14,909,937	2,083,063	...	16,208,338
...	465,820,000	...	...	465,820,000	90	Grants	465,819,714	286	...	448,832,000
...	1,261,000	...	121,000	1,382,000	(S)	Contributions to employee benefit plans	1,382,000	...	...	1,202,000
...	**484,074,000**	**...**	**121,000**	**484,195,000**		**Total Program—Budgetary**	**482,111,651**	**2,083,349**	**...**	**466,242,338**
						Science Council of Canada				
...	2,943,000	...	...	2,943,000	95	Program expenditures	2,781,269	161,731	...	2,870,871
...	303,000	...	29,000	332,000	(S)	Contributions to employee benefit plans	332,000	...	...	290,000
...	...	...	55,435	55,435	(S)	Spending of revenue pursuant to Section 29.1(1) of the Financial Administration Act	51,225	4,210	...	...
...	**3,246,000**	**...**	**84,435**	**3,330,435**		**Total Program—Budgetary**	**3,164,494**	**165,941**	**...**	**3,160,871**

						Statistics Canada				
...	360,019,000	...	...	360,019,000	100	Program expenditures				
...	...	22,612,581	...	22,612,581	100b	Program expenditures				
...	360,019,000	22,612,581	...	382,631,581		Total—Vote 100	379,432,385	3,199,196	...	260,018,948
...	35,304,000	...	3,372,340	38,676,340	(S)	Contributions to employee benefit plans	38,676,340	...	...	30,776,000
...	...	...	30,000	30,000	(S)	Refund of previous year's revenue	30,000	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8,592,511
...	**395,323,000**	**22,612,581**	**3,402,340**	**421,337,921**		**Total Program—Budgetary**	**418,138,725**	**3,199,196**	**...**	**299,387,459**
						Canada Post Corporation				
...	115,300,000	...	...	115,300,000	105	Payments to the Canada Post Corporation for special purposes	115,300,000	...	...	148,500,000
...	...	1	...	1	107c	To authorize the Canada Post Corporation to borrow otherwise than from the Crown up to $200,000,000 in fiscal year 1992-93	...	1	...	...
...	115,300,000	1	...	115,300,001		Total budgetary	115,300,000	1	...	148,500,000
420,000,000	...	...	...	420,000,000	(S)	(L) Loans to the Corporation pursuant to the Canada Post Corporation Act, Sections 28, 29 and 30. Aggregate limit $500,000,000. (Net)	...	...	420,000,000	...
						Total Program—				
...	**115,300,000**	**1**	**...**	**115,300,001**		**Budgetary**	**115,300,000**	**1**	**...**	**148,500,000**
420,000,000	**...**	**...**	**...**	**420,000,000**		**Non-budgetary**	**...**	**...**	**420,000,000**	**...**
						Total Ministry—				
...	**2,789,876,200**	**133,521,078**	**(169,616,156)**	**2,753,781,122**		**Budgetary**	**2,668,054,009**	**85,727,113**	**...**	**2,432,113,371**[2]
1,228,845,999	**10,200,000**	**...**	**65,781,000**	**1,304,826,999**		**Non-budgetary**	**8,400,000**	**800,000**	**1,295,626,999**	**23,961,469**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 10—Employment initiatives.

[2] The previous year's expenditure has been adjusted by $226,490,956 to reflect the transfer of responsibilities to the Federal Office of Regional Development—Quebec under the Ministry of National Health and Welfare.

[3] During the year, the Space Division was transferred from National Research Council of Canada to Canadian Space Agency. Therefore, the previous year's expenditure has been adjusted by $122,765,294.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department(1)				
								Industry, Science and Technology Program				
								Operating				
...	14,111,000	1	...	6,960,999	...	...	21,072,000	Policy development and advocacy	20,664,908	407,092	...	13,711,392
...	97,979,200	...	...	16,272,284	...	. .	114,251,484	Industry and technology development	113,875,191	376,293	...	85,510,068
...	62,472,000	1	...	(35,909,643)	...	...	26,562,358	Operations	26,104,005	458,353	...	55,733,066
...	9,752,000	...	...	2,000,000	...	...	11,752,000	Science coordination and advocacy	11,615,301	136,699	...	10,946,213
...	49,616,000	...	...	20,500,000	1,884,117	...	72,000,117	Management and administration	71,556,199	443,918	...	70,861,769
...	233,930,200	2	...	9,823,640	1,884,117	...	245,637,959	Total—Operating	243,815,604	1,822,355	...	236,762,508
								Capital				
...	50,000	...	...	1,050,000	...	...	1,100,000	Policy development and advocacy	793,852	306,148	...	313,440
...	352,000	...	...	1,200,000	...	...	1,552,000	Industry and technology development	1,473,828	78,172	...	2,194,085
...	315,000	...	...	250,000	...	...	565,000	Operations	497,747	67,253	...	1,943,332
...	...	...	...	200,000	...	...	200,000	Science coordination and advocacy	193,005	6,995	...	...
...	278,000	...	...	3,000,000	...	...	3,278,000	Management and administration	3,058,511	219,489	...	1,817,958
...	995,000	...	...	5,700,000	...	...	6,695,000	Total—Capital	6,016,943	678,057	...	6,268,815
								Transfer payments				
...	1,550,000	...	...	25,000	...	...	1,575,000	Policy development and advocacy	1,488,953	86,047	...	1,763,049
...	297,596,000	10,895,781	...	46,763,525	...	...	355,255,306	Industry and technology development	327,698,679	27,556,627	...	278,458,275
...	177,485,000	61,000,000	...	(29,743,164)	(23,542,227)	...	185,199,609	Operations	177,228,132	7,971,477	...	137,460,482
...	15,100,000	1	...	2,249,999	...	...	17,350,000	Science coordination and advocacy	16,656,000	694,000	...	14,625,000
...	491,731,000	71,895,782	...	19,295,360	(23,542,227)	...	559,379,915	Total—Transfer payments	523,071,764	36,308,151	...	432,306,806
								Non-budgetary				
1,949,999	800,000	...	...	...	...	...	2,749,999	Industry and technology development	...	800,000	1,949,999	(1,563)

								Program Summary				
...	15,711,000	1	...	8,035,999	...	...	23,747,000	Policy development and advocacy	22,947,713	799,287	...	15,787,881
								Industry and technology development—				
...	395,927,200	10,895,781	...	64,235,809	...	...	471,058,790	Budgetary	443,047,698	28,011,092	...	366,162,428
1,949,999	800,000	...	...	...	...	...	2,749,999	Non-budgetary	...	800,000	1,949,999	(1,563)
...	240,272,000	61,000,001	...	(65,402,807)	(23,542,227)	...	212,326,967	Operations	203,829,884	8,497,083	...	195,136,880
...	24,852,000	1	...	4,449,999	...	...	29,302,000	Science coordination and advocacy	28,464,306	837,694	...	25,571,213
...	49,894,000	...	...	23,500,000	1,884,117	...	75,278,117	Management and administration	74,614,710	663,407	...	72,679,727
								Total Program—				
...	**726,656,200**	**71,895,784**	**...**	**34,819,000**	**(21,658,110)**	**...**	**811,712,874**	**Budgetary**	**772,904,311**	**38,808,563**	**...**	**675,338,129**
1,949,999	**800,000**	**...**	**...**	**...**	**...**	**...**	**2,749,999**	**Non-budgetary**	**...**	**800,000**	**1,949,999**	**(1,563)**
								Regional Development and Aboriginal Economic Program				
								Operating				
...	23,587,000	...	(15,408,800)	...	276,000	...	8,454,200	Regional development Quebec and Ontario	7,997,003	457,197	...	5,479,448
...	12,662,000	...	...	(175,000)	...	...	12,487,000	Aboriginal economic program	11,699,682	787,318	...	11,076,530
...	36,249,000	...	(15,408,800)	(175,000)	276,000	...	20,941,200	Total—Operating	19,696,685	1,244,515	...	16,555,978
								Capital				
...	131,000	...	...	...	...	...	131,000	Regional development Quebec and Ontario	115,119	15,881	...	501,831
...	23,000	...	...	175,000	...	...	198,000	Aboriginal economic program	185,601	12,399	...	235,600
...	154,000	...	...	175,000	...	...	329,000	Total—Capital	300,720	28,280	...	737,431
								Transfer payments				
...	184,626,000	...	(140,087,400)	(34,819,000)	...	...	9,719,600	Regional development Quebec and Ontario	9,309,232	410,368	...	9,741,476
...	66,400,000	...	...	...	...	...	66,400,000	Aboriginal economic program	66,377,538	22,462	...	74,018,912
...	251,026,000	...	(140,087,400)	(34,819,000)	...	...	76,119,600	Total—Transfer payments	75,686,770	432,830	...	83,760,388
								Program Summary				
...	208,344,000	...	(155,496,200)	(34,819,000)	276,000	...	18,304,800	Regional development Quebec and Ontario	17,421,354	883,446	...	15,722,755
...	79,085,000	...	...	...	...	...	79,085,000	Aboriginal economic program	78,262,821	822,179	...	85,331,042
...	**287,429,000**	**...**	**(155,496,200)**	**(34,819,000)**	**276,000**	**...**	**97,389,800**	**Total Program—Budgetary**	**95,684,175**	**1,705,625**	**...**	**101,053,797**
								Total Department—				
...	**1,014,085,200**	**71,895,784**	**(155,496,200)**	**...**	**(21,382,110)**	**...**	**909,102,674**	**Budgetary**	**868,588,486**	**40,514,188**	**...**	**776,391,926**(1)
1,949,999	**800,000**	**...**	**...**	**...**	**...**	**...**	**2,749,999**	**Non-budgetary**	**...**	**800,000**	**1,949,999**	**(1,563)**

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Canadian Patents and Development Limited				
...	799,000	...	...	...	...	...	799,000	Operating	799,000	...	...	1,799,000
...	**799,000**	**...**	**...**	**...**	**...**	**...**	**799,000**	**Total Program—Budgetary**	**799,000**	**...**	**...**	**1,799,000**
								Canadian Space Agency(2)				
...	45,233,000	...	...	(1,550,202)	311,379	...	43,994,177	Operating	36,809,119	7,185,058	...	110,896,130
...	226,524,000	35,712,711	...	18,250,202	...	(16,700,000)	263,786,913	Capital	261,891,483	1,895,430	...	118,501,158
...	26,651,000	...	...	...	...	...(3)	26,651,000	Transfer payments	16,450,000	10,201,000	...	20,121,002
...	...	...	...	(16,700,000)	...	16,700,000	...	Revenue credited to the vote	...	...	...	...
...	**298,408,000**	**35,712,711**	**...**	**...**	**311,379**	**...**	**334,432,090**	**Total Program—Budgetary**	**315,150,602**	**19,281,488**	**...**	**249,518,290(2)**
								Cape Breton Development Corporation				
...	32,000,000	...	...	...	...	...	32,000,000	Capital	31,000,000	1,000,000	...	31,910,000
19,000,000	...	...	...	...	...	...	19,000,000	Non-budgetary	(1,000,000)	...	20,000,000	23,963,032
								Total Program—				
...	**32,000,000**	**...**	**...**	**...**	**...**	**...**	**32,000,000**	**Budgetary**	**31,000,000**	**1,000,000**	**...**	**31,910,000**
19,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**19,000,000**	**Non-budgetary**	**(1,000,000)**	**...**	**20,000,000**	**23,963,032**
								Federal Business Development Bank				
...	15,724,000	...	872,000	...	...	...	16,596,000	Operating	16,121,019	474,981	...	15,838,024
787,896,000	9,400,000	...	...	...	65,781,000	...	863,077,000	Non-budgetary	9,400,000	...	853,677,000	...
								Total Program—				
...	**15,724,000**	**...**	**872,000**	**...**	**...**	**...**	**16,596,000**	**Budgetary**	**16,121,019**	**474,981**	**...**	**15,838,024**
787,896,000	**9,400,000**	**...**	**...**	**...**	**65,781,000**	**...**	**863,077,000**	**Non-budgetary**	**9,400,000**	**...**	**853,677,000**	**...**
								Investment Canada				
								Operating				
...	10,177,000	...	...	...	96,000	...	10,273,000	Investment development	9,629,028	643,972	...	9,865,637
								Capital				
...	30,000	...	...	...	...	...	30,000	Investment development	157,068	(127,068)	...	259,627
...	**10,207,000**	**...**	**...**	**...**	**96,000**	**...**	**10,303,000**	**Total Program—Budgetary**	**9,786,096**	**516,904**	**...**	**10,125,264**

								National Research Council of Canada[2]				
								Operating				
...	197,065,000	...	...	(1,499,999)	1,750,433	(15,149,000)	182,166,434	National research and development	174,839,412	7,327,022	...	191,751,007
...	40,432,000	...	...	...	233,436	(3,845,000)	36,820,436	Support for the national science and technology infrastructure	30,632,283	6,188,153	...	34,458,268
...	56,072,000	...	...	...	391,131	(5,932,000)	50,531,131	Program management	49,316,047	1,215,084	...	56,442,160
...	(24,926,000)	...	...	...	...	24,926,000	...	Revenue credited to the vote	...	...	...	...
...	268,643,000	...	...	(1,499,999)	2,375,000	...	269,518,001	Total—Operating	254,787,742	14,730,259	...	282,651,435
								Capital				
...	32,981,000	1	...	1,499,999	...	(440,000)	34,041,000	National research and development	31,137,710	2,903,290	...	25,596,581
...	289,000	...	...	...	...	...	289,000	Support for the national science and technology infrastructure	736,461	(447,461)	...	346,141
...	4,427,000	...	...	...	...	...	4,427,000	Program management	6,379,724	(1,952,724)	...	5,808,983
...	(440,000)	...	...	...	...	440,000	...	Revenue credited to the vote	...	...	...	...
...	37,257,000	1	...	1,499,999	...	...	38,757,000	Total—Capital	38,253,895	503,105	...	31,751,705
								Transfer payments				
...	38,800,000	3,104,000	...	...	...	...	41,904,000	National research and development	40,834,604	1,069,396	...	39,894,074
...	71,400,000	...	...	...	...	...	71,400,000	Support for the national science and technology infrastructure	69,350,394	2,049,606	...	64,531,649
...	4,610,000	196,000	...	...	...	...	4,806,000	Program management	4,667,301	138,699	...	4,411,336
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	6,000,000
...	114,810,000	3,300,000	...	...	...	...	118,110,000	Total—Transfer payments	114,852,299	3,257,701	...	114,837,059
								Program Summary				
...	253,257,000	3,104,001	...	...	1,750,433	...	258,111,434	National research and development	246,811,726	11,299,708	...	257,241,662
...	108,276,000	...	...	...	233,436	...	108,509,436	Support for the national science and technology infrastructure	100,719,138	7,790,298	...	99,336,058
...	59,177,000	196,000	...	...	391,131	...	59,764,131	Program management	60,363,072	(598,941)	...	66,662,479
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	6,000,000
...	**420,710,000**	**3,300,001**	**...**	**...**	**2,375,000**	**...**	**426,385,001**	**Total Program—Budgetary**	**407,893,936**	**18,491,065**	**...**	**429,240,199**[2]
								Natural Sciences and Engineering Research Council				
								Operating				
...	17,524,000	...	...	...	121,000	...	17,645,000	Administration	15,993,687	1,651,313	...	16,300,932
								Capital				
...	730,000	...	...	...	...	...	730,000	Administration	298,250	431,750	...	1,109,406
								Transfer payments				
...	465,820,000	...	...	...	...	...	465,820,000	Grants and scholarships	465,819,714	286	...	448,832,000

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in											
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	465,820,000	...	...	...	...	...	465,820,000	Grants and scholarships	465,819,714	286	...	448,832,000
...	18,254,000	...	...	...	121,000	...	18,375,000	Administration	16,291,937	2,083,063	...	17,410,338
...	**484,074,000**	**...**	**...**	**...**	**121,000**	**...**	**484,195,000**	**Total Program—Budgetary**	**482,111,651**	**2,083,349**	**...**	**466,242,338**
								Science Council of Canada				
								Operating				
...	3,186,000	...	...	...	84,435	...	3,270,435	Operations	3,149,833	120,602	...	3,116,901
								Capital				
...	60,000	...	...	...	...	...	60,000	Operations	14,661	45,339	...	43,970
...	**3,246,000**	**...**	**...**	**...**	**84,435**	**...**	**3,330,435**	**Total Program—Budgetary**	**3,164,494**	**165,941**	**...**	**3,160,871**
								Statistics Canada				
								Operating				
...	83,426,000	...	...	(1,398,200)	841,200	...	82,869,000	International and domestic economic statistics	82,777,868	91,132	...	78,063,378
...	39,653,000	...	...	(33,000)	428,400	...	40,048,400	Socio-economic statistics	40,028,534	19,866	...	42,774,048
...	150,048,000	22,612,581	...	6,985,900	810,040	(400,000)	180,056,521	Census and social statistics	174,306,962	5,749,559	...	63,010,317
...	26,653,000	...	...	(294,500)	258,500	...	26,617,000	Institution statistics	26,689,004	(72,004)	...	19,162,641
...	84,447,000	...	...	(382,401)	826,600	(27,077,599)	57,813,600	Technical infrastructure	57,146,354	667,246	...	58,813,314
...	29,150,225	...	...	(356,200)	237,600	...	29,031,625	Corporate management services	29,739,294	(707,669)	...	28,959,765
...	(22,956,000)	...	...	(4,521,599)	...	27,477,599[4]	...	Revenue credited to the vote	...	...	...	...
...	390,421,225	22,612,581	...	...	3,402,340	...	416,436,146	Total—Operating	410,688,016	5,748,130	...	290,783,463
								Capital				
...	75,000	...	...	...	...	...	75,000	International and domestic economic statistics	906,000	(831,000)	...	96,000
...	20,000	...	...	...	...	...	20,000	Socio-economic statistics	342,000	(322,000)	...	50,000
...	1,951,000	...	...	...	...	...	1,951,000	Census and social statistics	2,417,000	(466,000)	...	76,000
...	200,000	...	...	1,720,000	...	(1,720,000)	200,000	Technical infrastructure	1,043,000	(843,000)	...	...
...	2,644,000	...	...	...	...	...	2,644,000	Corporate management services	2,731,000	(87,000)	...	8,370,511
...	...	...	...	(1,720,000)	...	1,720,000[4]	...	Revenue credited to the vote	...	...	...	...
...	4,890,000	...	...	...	...	...	4,890,000	Total—Capital	7,439,000	(2,549,000)	...	8,592,511
								Transfer payments				
...	11,775	...	...	...	...	...	11,775	Corporate management services	11,709	66	...	11,485

								Program Summary				
...	83,501,000	...	...	(1,398,200)	841,200	...	82,944,000	International and domestic economic statistics	83,683,868	(739,868)	...	78,159,378
...	39,673,000	...	...	(33,000)	428,400	...	40,068,400	Socio-economic statistics	40,370,534	(302,134)	...	42,824,048
...	151,599,000	22,612,581	...	6,985,900	810,040	...	182,007,521	Census and social statistics	176,723,962	5,283,559	...	63,086,317
...	26,653,000	...	...	(294,500)	258,500	...	26,617,000	Institution statistics	26,689,004	(72,004)	...	19,162,641
...	62,091,000	...	...	(4,904,000)	826,600	...	58,013,600	Technical infrastructure	58,189,354	(175,754)	...	58,813,314
...	31,806,000	...	...	(356,200)	237,600	...	31,687,400	Corporate management services	32,482,003	(794,603)	...	37,341,761
...	**395,323,000**	**22,612,581**	**...**	**...**	**3,402,340**	**...**	**421,337,921**	**Total Program—Budgetary**	**418,138,725**	**3,199,196**	**...**	**299,387,459**
								Canada Post Corporation				
...	115,300,000	1	...	...	...	...	115,300,001	Operating	115,300,000	1	...	148,500,000
420,000,000	...	...	...	...	...	...	420,000,000	Non-budgetary	...	...	420,000,000	...
								Total Program—				
...	**115,300,000**	**1**	**...**	**...**	**...**	**...**	**115,300,001**	**Budgetary**	**115,300,000**	**1**	**...**	**148,500,000**
420,000,000	**...**	**...**	**...**	**...**	**...**	**...**	**420,000,000**	**Non-budgetary**	**...**	**...**	**420,000,000**	**...**
								Total Ministry—				
...	**2,789,876,200**	**133,521,078**	**(154,624,200)**	**...**	**(14,991,956)**	**...**	**2,753,781,122**	**Budgetary**	**2,668,054,009**	**85,727,113**	**...**	**2,432,113,371**[1]
1,228,845,999	**10,200,000**	**...**	**...**	**...**	**65,781,000**	**...**	**1,304,826,999**	**Non-budgetary**	**8,400,000**	**800,000**	**1,295,626,999**	**23,961,469**

(1) The previous year's expenditure has been adjusted by $226,490,956 to reflect the transfer of responsibilities to the Federal Office of Regional Development—Quebec under the Ministry of National Health and Welfare.

(2) During the year, the Space Division was transferred from National Research Council of Canada to Canadian Space Agency. Therefore, the previous year's expenditure has been adjusted by $122,765,294.

(3) Authority to credit revenue to the vote was granted during the year in the amount of $16,700,000.

(4) This amount of revenue credited to the vote available for spending was increased by $6,241,599.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department(1)				
							Industry, Science and Technology Program				
							Grants				
							Policy development and advocacy				
...	450,000	...	...	...	...	450,000	Grants to non-profit organizations to promote economic co-operation and development	450,000	...	...	300,000
							Industry and technology development				
...	2,500,000	...	...	...	...	2,500,000	Grants to the Working Venture Fund	2,500,000	...	...	2,500,000
							Operations				
...	200,000	...	...	...	...	200,000	Grants to non-profit organizations—Canada Awards for Excellence	199,970	30	...	199,990
...	5,795,000	...	...	(2,109,100)	...	3,685,900	Grants to the Province of Quebec, institutions, individuals and other organizations in accordance with Canada/Quebec subsidiary agreement on science and technology	3,685,763	137	...	5,273,313
...	30,000	...	...	...	...	30,000	Grants under the British Columbia sciences and technology subsidiary agreement	19,567	10,433	...	1,144,426
...	6,025,000	...	...	(2,109,100)	...	3,915,900		3,905,300	10,600	...	6,617,729
							Science coordination and advocacy				
...	1,000,000	...	...	...	...	1,000,000	Grant to the Royal Society of Canada	1,000,000	...	..	1,000,000
...	14,100,000	...	...	...	...	14,100,000	Grants to the Canada Scholarships program	13,406,000	694,000	...	11,625,000
...	...	1	...	2,249,999	...	2,250,000	Grant to the Canadian Institute for Advanced Research (CIAR)	2,250,000	...	...	2,000,000
...	15,100,000	1	...	2,249,999	...	17,350,000		16,656,000	694,000	...	14,625,000
...	**24,075,000**	**1**	**...**	**140,899**	**...**	**24,215,900**	**Total—Grants**	**23,511,300**	**704,600**	...	**24,042,729**

							Contributions				
							Policy development and advocacy				
...	1,100,000	...	...	25,000	...	1,125,000	Contributions for initiatives under the National Entrepreneurship Policy	1,038,953	86,047	...	1,463,049
...	1,100,000	...	...	25,000	...	1,125,000		1,038,953	86,047	...	1,463,049
							Industry and technology development				
...	178,388,000	...	...	(5,414,170)	...	172,973,830	Contributions under the defence industry productivity program	159,988,437	12,985,393	...	214,771,989
...	4,400,000	...	...	(863,000)	...	3,537,000	Contributions to Marine Industries Limited	2,430,118	1,106,882	...	6,216,580
...	20,800,000	...	...	(4,438,125)	...	16,361,875	Contributions under sector campaigns	12,592,102	3,769,773	...	5,918,891
...	18,388,000	...	...	(7,746,394)	...	10,641,606	Contributions to strategic technologies	10,106,862	534,744	...	4,578,271
...	3,600,000	...	...	(2,643,328)	...	956,672	Contributions to the St-Lawrence River environmental technology program	279,258	677,414	...	123,408
...	440,000	...	...	(40,000)	...	400,000	Contributions to non-profit organizations and commercial operations in support of tourism	381,584	18,416	...	355,702
...	14,850,000	...	...	(5,245,946)	...	9,604,054	Contributions under the microelectronics and systems development program	8,959,289	644,765	...	9,376,977
...	3,600,000	...	...	(2,568,000)	...	1,032,000	Contributions for the advanced train control system	1,031,825	175	...	878,420
...	14,500,000	...	...	(14,500,000)	...	...	Contribution to Versatile Pacific Shipyards Inc.	...	...	...	...
...	18,030,000	...	...	(2,029,475)	...	16,000,525	Contributions under the technology outreach program and the technology opportunities in Europe program	13,415,477	2,585,048	...	12,930,624
...	12,000,000	...	...	(4,432,000)	...	7,568,000	Contribution to Lavalin Trenton Works	6,287,439	1,280,561	...	8,674,382
...	2,500,000	...	...	1,840,744	...	4,340,744	Contribution to the Advanced Manufacturing Technology Application Program	3,636,766	703,978	...	2,804,220
...	1,450,000	...	...	550,000	...	2,000,000	Contribution to the Sudbury Neutrino Observatory	2,000,000	...	...	1,550,000
...	2,000,000	...	...	(2,000,000)	...	...	Contribution to the Enersludge Program	...	...	...	...
...	150,000	...	...	480,000	...	630,000	Contribution to Sandoz Canada Inc.	...	630,000	...	...
...	...	10,895,781	...	81,804,219	...	92,700,000	Contribution to Quebec relating to completion of work on Canadian Patrol Frigate (CPF) and Tribal Update and Modernization (TRUMP) projects	92,520,949	179,051	...	...
...	...	...	...	488,500	...	488,500	Contribution to the Canadian Construction Association (CCA) for development of a national information base	488,500	...	...	...
...	...	...	...	4,347,500	...	4,347,500	Contributions under the Tourism Co-operation and Partnership Agreements	2,207,991	2,139,509	...	...
...	...	...	...	10,000	...	10,000	Contributions to Geomatics Industry Association of Canada	10,000	...	...	18,000
...	...	...	...	863,000	...	863,000	Contribution to Rivtow Marine Ltd	862,082	918	...	
...	...	...	...	8,300,000	...	8,300,000	Contribution to Vancouver Drydock Company (Newco) for costs related to Panamax floating drydock and municipal taxes	8,000,000	300,000	...	

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	7,760,811
...	295,096,000	10,895,781	...	46,763,525	...	352,755,306		325,198,679	27,556,627	...	275,958,275
							Operations				
...	22,779,000	...	...	(3,128,000)	...	19,651,000	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	15,423,505	4,227,495	...	28,736,119
...	47,313,000	...	...	(25,282,438)	...	22,030,562	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/ General Development Agreements with provinces	21,916,612	113,950	...	30,706,057
...	13,963,000	...	...	6,557,000	...	20,520,000	Contributions under the acid rain abatement program	20,201,197	318,803	...	...
...	547,000	...	...	35,300	...	582,300	Contributions under the western transportation industrial development program	582,224	76	...	2,233,743
...	3,500,000	...	...	3,000,000	...	6,500,000	Contributions to Saskatchewan Communications Advanced Network	6,500,000	...	...	4,799,999
...	25,000	...	...	...	...	25,000	Contributions to British Columbia Commercial Arbitration Centre	25,000	...	...	25,000
...	150,000	...	...	...	...	150,000	Contributions to the Canada/China Trade Council	150,000	...	...	200,000
...	2,005,000	...	...	...	...	2,005,000	Contributions to the Fraser Valley independent shake and shingle producers	1,889,973	115,027	...	1,703,675
...	2,230,000	...	...	(1,309,026)	...	920,974	Contributions under the Canadian Industrial Renewal Regulations	509,857	411,117	...	4,167,782
...	11,048,000	...	...	(4,436,000)	...	6,612,000	Contributions under the Atlantic Enterprise Program	4,736,092	1,875,908	...	2,831,146
...	450,000	...	...	(60,000)	...	390,000	Contribution by Canada to the National Institute for Magnesium Technology	389,878	122	...	1,360,122
...	3,800,000	...	...	(1,471,900)	...	2,328,100	Contribution to the National Optics Institute	2,328,066	34	...	4,504,782
...	150,000	...	...	...	...	150,000	Contribution to the Sarnia-Lambton Economic Development Commission	125,437	24,563	...	65,555
...	6,000,000	...	...	(3,268,000)	...	2,732,000	Contributions to Ontario Cultural and Convention Centres	2,302,455	429,545	...	1,518,038
...	...	...	...	64,000	...	64,000	Contribution to the Greater Montreal Convention and Visitors Bureau	64,000	...	...	...
...	...	...	...	341,000	...	341,000	Contributions to non-profit organizations to promote economic co-operation and development	191,965	149,034	...	859,527

...	...	...	...	1,324,000	...	1,324,000	Contributions to stimulate economic activity in the Cape Breton designated area	1,028,797	295,203		...
...	25,000,000	(5,000,000)	...	...	6,379,892	26,379,892	(S) Liabilities under the Small Businesses Loans Act	26,379,892	...		10,527,361
...	32,500,000	66,000,000	...	...	(29,922,119)	68,577,881	(S) Insurance payments under the Enterprise Development Program	68,577,881	...		36,603,847
...	171,460,000	61,000,000	...	(27,634,064)	(23,542,227)	181,283,709		173,322,832	7,960,877		130,842,753
...	**467,656,000**	**71,895,781**	**...**	**19,154,461**	**(23,542,227)**	**535,164,015**	**Total—Contributions**	**499,560,464**	**35,603,551**	**...**	**408,264,077**
							Program Summary by Activity				
...	1,550,000	...	...	25,000	...	1,575,000	Policy development and advocacy	1,488,953	86,047		1,763,049
...	297,596,000	10,895,781	...	46,763,525	...	355,255,306	Industry and technology development	327,698,679	27,556,627		278,458,275
...	177,485,000	61,000,000	...	(29,743,164)	(23,542,227)	185,199,609	Operations	177,228,132	7,971,477		137,460,482
...	15,100,000	1	...	2,249,999	...	17,350,000	Science coordination and advocacy	16,656,000	694,000		14,625,000
...	**491,731,000**	**71,895,782**	**...**	**19,295,360**	**(23,542,227)**	**559,379,915**	**Total Program**	**523,071,764**	**36,308,151**	**...**	**432,306,806**
							Regional Development and Aboriginal Economic Program				
							Grants				
							Regional development Quebec and Ontario				
...	50,000	...	...	...	...	50,000	Grants to the Corporation for the Economic and Social Renewal of South West Montreal	50,000			
...	...	...	...	...	...	...	Items not required for the current year	...	...		50,000
...	50,000	...	...	...	...	50,000		50,000			50,000
							Aboriginal economic program				
...	...	...	...	...	...	...	Items not required for the current year	...			156,000
...	**50,000**	**...**	**...**	**...**	**...**	**50,000**	**Total—Grants**	**50,000**	**...**	**...**	**206,000**
							Contributions				
							Regional development Quebec and Ontario				
...	31,144,000	...	(23,521,900)	(7,315,705)	...	306,395	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	133,155	173,240		931,241
...	165,000	...	(165,000)	...	...	...	Contributions under sub-agreements made pursuant to Economic and Regional Development Agreements/ General Developmnent Agreements with provinces	...			
...	289,000	...	(289,000)	...	...	...	Contributions under the Eastern Quebec Development Plan	...			
...	11,271,000	...	(10,041,900)	(1,220,965)	...	8,135	Contributions under the special program for the Laprade Region	8,135			964,191
...	1,619,000	...	(1,088,000)	(530,407)	...	593	Contributions under the Atlantic Enterprise program	593			
...	782,000	...	(691,000)	(90,134)	...	866	Contributions under the Bas St-Laurent/ Gaspésie Development Program	866			14,390
...	11,851,000	...	...	(3,450,000)	...	8,401,000	Contributions under the Northern Ontario Development Fund	8,217,422	183,578		7,214,239

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	1,146,000	...	(1,146,000)	...	...	...	Contributions under the special program for the Thetford Mines Region	...	...	...	65,322
...	300,000	...	(300,000)	...	...	...	Contributions to the Centre d'initiative technologique de Montréal	...	...	...	...
...	24,339,000	...	(16,783,500)	(7,507,984)	...	47,516	Contributions under the manufacturing productivity improvement program	47,516	...	...	420,966
...	24,171,000	...	(10,791,100)	(12,942,925)	...	436,975	Contributions to enterprise development program	436,975	...	...	75,712
...	13,515,000	...	(11,551,714)	(1,960,880)	...	2,406	Contributions to the recovery program for East Montreal	2,406	...	...	5,415
...	2,850,000	...	(2,850,000)	...	...	...	Contributions to the Corporation for the Economic and Social Renewal of South West Montreal	...	...	...	...
...	90,000	...	(90,000)	...	...	...	Contributions to the Technology Park	...	...	...	...
...	25,000	...	(25,000)	...	...	...	Contributions to the Commercial Arbitration Centre	...	...	...	...
...	2,759,000	...	(2,759,000)	...	...	...	Contributions to the industrial infrastructure—Matane	...	...	...	...
...	36,000	...	(36,000)	...	...	...	Contributions to the Centre des Plastiques de Bellechasse Inc.	...	...	...	...
...	4,764,000	...	(4,764,000)	...	...	...	Contributions to the Municipality of Sept-Îles	...	...	...	...
...	20,000,000	...	(20,000,000)	...	...	...	Contribution to the Aluminerie Alouette Inc.	...	...	...	...
...	200,000	...	(200,000)	...	...	...	Contributions to the Montreal International Conference Centre	...	...	...	...
...	1,200,000	...	(1,200,000)	...	...	...	Contributions to the Quebec Salmon Economic Development Program	...	...	...	...
...	3,200,000	...	(3,101,613)	...	...	98,387	Contributions to the Programme d'Appui	98,387	...	...	...
...	800,000	...	(800,000)	...	...	...	Contributions to the Canada-Quebec Industrial Infrastructure Assistance Program	...	...	...	...
...	3,000,000	...	(3,000,000)	...	...	...	Contributions to the Tourist Attraction and Infrastructure Assistance Program	...	...	...	...
...	3,710,000	...	(3,622,673)	...	...	87,327	Contributions to the Innovation Assistance Program	87,327	...	...	...
...	2,100,000	...	(2,020,000)	...	...	80,000	Contributions to the Program for Disadvantaged Areas	80,000	...	...	...
...	16,250,000	...	(16,250,000)	...	...	...	Contributions to the Parc des Isles Program	...	...	...	...
...	3,000,000	...	(3,000,000)	...	...	...	Contributions to the 350th Anniversary of Montreal	...	...	...	...
...	...	...	...	200,000	...	200,000	Contribution to a cooperative tourism marketing initiative in Northern Ontario	146,450	53,550	...	...
...	184,576,000	...	(140,087,400)	(34,819,000)	...	9,669,600		9,259,232	410,368	...	9,691,476

							Aboriginal economic program				
							Contributions under the aboriginal				
...	66,400,000	...	...	...	...	66,400,000	economic programs	66,377,538	22,462	...	73,862,912
...	66,400,000	...	...	...	...	66,400,000		66,377,538	22,462	...	73,862,912
...	**250,976,000**	**...**	**(140,087,400)**	**(34,819,000)**	**...**	**76,069,600**	**Total—Contributions**	**75,636,770**	**432,830**	**...**	**83,554,388**
							Program Summary by Activity				
...	184,626,000	...	(140,087,400)	(34,819,000)	...	9,719,600	Regional development Quebec and Ontario	9,309,232	410,368	...	9,741,476
...	66,400,000	...	...	...	...	66,400,000	Aboriginal economic program	66,377,538	22,462	...	74,018,912
...	**251,026,000**	**...**	**(140,087,400)**	**(34,819,000)**	**...**	**76,119,600**	**Total Program**	**75,686,770**	**432,830**	**...**	**83,760,388**
...	**742,757,000**	**71,895,782**	**(140,087,400)**	**(15,523,640)**	**(23,542,227)**	**635,499,515**	**Total Department**	**598,758,534**	**36,740,981**	**...**	**516,067,194** (1)
							Canadian Space Agency(2)				
							Grants				
...	100,000	...	...	...	...	100,000	International Space University	100,000	...	...	250,000
...	**100,000**	**...**	**...**	**...**	**...**	**100,000**	**Total—Grants**	**100,000**	**...**	**...**	**250,000**
							Contributions				
...	8,001,000	...	...	545	...	8,001,545	Contribution by Canada to the general budget of the European Space Agency (ESA)	4,293,545	3,708,000	...	7,092,000
...	1,031,000	...	...	348,756	...	1,379,756	Contribution by Canada to the earth observation preparatory program of ESA	1,294,756	85,000	...	1,172,000
...	2,315,000	...	...	54	...	2,315,054	Contribution by Canada to the ERS-1 remote sensing project of ESA	1,782,054	533,000	...	2,685,000
...	765,000	...	...	162,929	...	927,929	Contribution by Canada to the payload and spacecraft development and experimentation (PSDE) program of ESA	1,649,929	(722,000)	...	1,448,698
...	1,000,000	...	...	22	...	1,000,022	Contribution to the Olympus program of ESA	234,022	766,000	...	1,545,000
...	2,440,000	...	...	425	...	2,440,425	Contribution by Canada to the ERS-2 remote sensing project of ESA	2,639,425	(199,000)	...	2,420,000
...	1,840,000	...	...	(67,396)	...	1,772,604	Contribution by Canada to the Hermes development program of ESA	1,694,604	78,000	...	1,420,002
...	589,000	...	...	(341)	...	588,659	Contribution by Canada to the advanced systems and technology program of ESA	356,659	232,000	...	188,127
...	3,270,000	...	...	(118)	...	3,269,882	Contribution by Canada to the data relay and technology mission program of ESA	488,882	2,781,000	...	907,000
...	2,800,000	...	...	(444,876)	...	2,355,124	Contribution by Canada to the first polar earth observation mission program of ESA	1,916,124	439,000	...	993,175
...	2,500,000	...	...	...	...	2,500,000	Contributions to Canadian firms to develop, acquire and exploit technology (Industrial Research Assistance Program)	...	2,500,000	...	...
...	**26,551,000**	**...**	**...**	**...**	**...**	**26,551,000**	**Total—Contributions**	**16,350,000**	**10,201,000**	**...**	**19,871,002**
...	**26,651,000**	**...**	**...**	**...**	**...**	**26,651,000**	**Total Program**	**16,450,000**	**10,201,000**	**...**	**20,121,002** (2)

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
$	$	$	$	$	$	$		$	$	$	$
							National Research Council of Canada[2]				
							Grants				
							Program management				
...	596,000	196,000	...	...	...	792,000	International affiliations	708,301	83,699	...	727,836
...	3,954,000	...	...	...	...	3,954,000	Grants to municipalities in accordance with the Municipal Grants Act	3,954,000	...	...	3,682,000
...	4,550,000	196,000	...	...	...	4,746,000		4,662,301	83,699	...	4,409,836
							National competence in the natural sciences and engineering				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	6,000,000
...	**4,550,000**	**196,000**	**...**	**...**	**...**	**4,746,000**	**Total—Grants**	**4,662,301**	**83,699**	**...**	**10,409,836**
							Contributions				
							National research and development				
...	194,000	...	...	...	...	194,000	Canadian Rehabilitation Council for the Disabled	83,093	110,907	...	168,000
...	5,500,000	...	...	...	...	5,500,000	Contributions to extramural performers under the biotechnology research program	2,850,126	2,649,874	...	3,900,540
...	500,000	...	...	...	...	500,000	Canadian Manufacturers' Association	500,000	...	...	500,000
...	2,813,000	...	...	...	...	2,813,000	Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,726,559	86,441	...	3,541,366
...	24,855,000	3,104,000	...	...	...	27,959,000	Contributions to universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF	28,455,000	(496,000)	...	26,509,985
...	2,333,000	...	...	...	...	2,333,000	Science and Engineering Research Council of the United Kingdom in support of the James Clerk Maxwell Telescope	2,203,626	129,374	...	2,224,183
...	900,000	...	...	...	...	900,000	Contribution for the development and initial operation of a national communications network for Canadian researchers, CA*net	900,000	...	...	800,000
...	50,000	...	...	...	...	50,000	Contribution to the University of British Columbia in support of an avalanche research centre	50,000	...	...	50,000
...	1,655,000	...	...	...	...	1,655,000	Contribution towards the construction of the Sudbury Neutrino Observatory	3,066,200	(1,411,200)	...	2,200,000
...	38,800,000	3,104,000	...	...	...	41,904,000		40,834,604	1,069,396	...	39,894,074

							Support for the national science and technology infrastructure				
...	55,322,000	...	...	...	...	55,322,000	Contributions to Canadian firms to develop, acquire and exploit technology	53,474,637	1,847,363	...	48,389,738
...	16,000,000	...	...	...	...	16,000,000	Contributions to organizations to provide technological and research assistance to Canadian industry	15,798,882	201,118	...	16,065,051
...	78,000	...	...	...	...	78,000	Canadian Film Institute	76,875	1,125	...	76,860
...	71,400,000	...	...	...	...	71,400,000		69,350,394	2,049,606	...	64,531,649
							Program management				
...	60,000	...	...	...	...	60,000	Support of scientific and engineering conferences	5,000	55,000	...	1,500
...	**110,260,000**	**3,104,000**	**...**	**...**	**...**	**113,364,000**	**Total—Contributions**	**110,189,998**	**3,174,002**	**...**	**104,427,223**
							Program Summary by Activity				
...	38,800,000	3,104,000	...	...	...	41,904,000	National research and development	40,834,604	1,069,396	...	39,894,074
...	71,400,000	...	...	...	...	71,400,000	Support for the national science and technology infrastructure	69,350,394	2,049,606	...	64,531,649
...	4,610,000	196,000	...	...	...	4,806,000	Program management	4,667,301	138,699	...	4,411,336
...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	6,000,000
...	**114,810,000**	**3,300,000**	**...**	**...**	**...**	**118,110,000**	**Total Program**	**114,852,299**[3]	**3,257,701**	**...**	**114,837,059**[2]
							Natural Sciences and Engineering Research Council				
							Grants				
							Grants and scholarships				
...	465,820,000	...	...	...	...	465,820,000	Grants and scholarships	465,819,714	286	...	406,357,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	42,475,000
...	**465,820,000**	**...**	**...**	**...**	**...**	**465,820,000**	**Total Program**	**465,819,714**	**286**	**...**	**448,832,000**
							Statistics Canada				
							Grants				
							Corporate management services				
...	6,491	...	...	...	...	6,491	Canada's fee for membership in the Inter-American Statistical Institute ($5,694 US)	6,975	(484)	...	6,455
...	5,284	...	...	...	...	5,284	Conference of Commonwealth Statisticians (2,391 Pounds Sterling)	4,734	550	...	5,030
...	**11,775**	**...**	**...**	**...**	**...**	**11,775**	**Total Program**	**11,709**	**66**	**...**	**11,485**
...	**1,350,049,775**	**75,195,782**	**(140,087,400)**	**(15,523,640)**	**(23,542,227)**	**1,246,092,290**	**Total Ministry**	**1,195,892,256**	**50,200,034**	**...**	**1,099,868,740**[1]

(S) Statutory transfer payment.

[1] The previous year's expenditure has been adjusted by $211,063,790 to reflect the transfer of responsibilities to the Federal Office of Regional Development—Quebec under the Ministry of National Health and Welfare.

[2] During the year, the Space Division was transferred from National Research Council of Canada to Canadian Space Agency. Therefore, the previous year's expenditure has been adjusted by $1,420,002.

[3] Does not include a payment of $2,000,000 made on behalf of an other Government Department.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Canadian Space Agency[2]			
Budgetary (respendable revenues)			
Testing, standardization and other services	...	...	44,611
Recovery from other government for cost-sharing agreements	...	16,700,000	...
Total Program—Budgetary	**...[1]**	**16,700,000**	**44,611[2]**
Cape Breton Development Corporation			
Non-budgetary (respendable receipts)			
Repayment of advances to the Corporation	...	4,000,000	...
Total Program—Non-budgetary	**...**	**4,000,000**	**...[4]**
National Research Council of Canada[2]			
Budgetary (respendable revenues)			
National research and development	15,589,000	15,481,682	17,230,098
Support for the national science and technology infrastructure	3,845,000	3,859,999	3,671,832
Program management	5,932,000	4,737,655	5,281,734
Total Program—Budgetary	**25,366,000**	**24,079,336**	**26,183,664[2]**
Statistics Canada			
Budgetary (respendable revenues)			
Census and social statistics	400,000	400,000	566,900
Technical infrastructure	22,556,000	28,797,599	30,439,484
Total Program—Budgetary	**22,956,000[3]**	**29,197,599**	**31,006,384**
Total Ministry—			
Budgetary	**48,322,000**	**69,976,935**	**57,234,659**
Non-budgetary	**...**	**4,000,000**	**...[4]**

[1] Authority to credit revenue to the vote was granted during the year in the amount of $16,700,000.

[2] During the year, the Space Division was transferred from National Research Council of Canada to Canadian Space Agency. Therefore, the previous year's figures have been adjusted by $44,611.

[3] This amount of revenue credited to the vote available for spending was increased by $6,241,599.

[4] Amends reporting in previous year's Public Accounts.

Revenue

	Current year	Previous year
	$	$
Department[2]		
Tax Revenue—		
Goods and services tax	14,573	...
Total Tax Revenue	**14,573**	**...**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Provincial and territorial governments—		
Atlantic Development Board carry-over projects	360,168	382,907
Atlantic Provinces Power Development Act	9,728,132	10,181,014
Crown corporations and agencies—		
Canada Post Corporation	13,500,800	67,284,000
Canadian Commercial Corporation	...	462,684
Miscellaneous—		
Canadian defence industry	147,122	142,773
Industrial and regional development program	32,837	35,475
Other accounts—		
Interest on budgetary loan to Province of British Columbia under General Development Agreement	238,631	331,840
	24,007,690	78,820,693
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	65,256,532	55,072,035
Adjustments of Prior Year's Payables at Year End	11,107,277	8,639,553
	76,363,809	63,711,588
Services and service fees	4,824,366	4,798,037
Other non-tax revenue	1,844,647	859,488
Total Non-Tax Revenue	**107,040,512**	**148,189,806**
Total Department	**107,055,085**	**148,189,806[2]**
Canadian Space Agency[3]		
Tax Revenue—		
Goods and services tax	35,221	...
Total Tax Revenue	**35,221**	**...**

Revenue—*Continued*

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	379,837	994,741
Refunds of previous years' expenditure	150,156	118,609
	529,993	1,113,350
Services and service fees	1,031,035	756,270
Other non-tax revenue	837	1,899
Total Non-Tax Revenue	**1,561,865**	**1,871,519**
Total Program	**1,597,086**	**1,871,519**(3)
Federal Business Development Bank		
Non-Tax Revenue—		
Refunds of previous years' expenditure	172,935	...
Total Program	**172,935**	...
Investment Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	40,143	18,334
Adjustments of Prior Year's Payables at Year End	45,591	22,621
	85,734	40,955
Services and service fees	537	115
Total Program	**86,271**	**41,070**
National Research Council of Canada(3)		
Tax Revenue—		
Goods and services tax	1,131,338	130,232
Total Tax Revenue	**1,131,338**	**130,232**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment for goods and services not provided and other miscellaneous refunds	562,298	237,239
Adjustments of Prior Year's Payables at Year End	3,373	943,728
	565,671	1,180,967
Other non-tax revenue	6,588	52,525
Total Non-Tax Revenue	**572,259**	**1,233,492**
Total Program	**1,703,597**	**1,363,724**(3)

	Current year	Previous year
	$	$
Natural Sciences and Engineering Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Repayment of grants and scholarships	1,748,433	405,375
Other government departments	5,149	392
Adjustments of Prior Year's Payables at Year End	38,095	50,352
Miscellaneous	56,800	21,968
	1,848,477	478,087
Other non-tax revenue	15	208
Total Program	**1,848,492**	**478,295**
Science Council of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,753	17,054
Other non-tax revenue	51,682	...
Total Program	**55,435**	**17,054**
Statistics Canada		
Tax Revenue—		
Goods and services tax	424,572	67,846
Total Tax Revenue	**424,572**	**67,846**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	72,537	322,335
Adjustments of Prior Year's Payables at Year End	394,443	114,962
	466,980	437,297
Other non-tax revenue—		
Receipt of previous year's revenue	111,866	173,140
Miscellaneous	25,811	32,630
	137,677	205,770
Total Non-Tax Revenue	**604,657**	**643,067**
Total Program	**1,029,229**	**710,913**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	1,605,704	198,078
Total Tax Revenue	1,605,704	198,078
Non-Tax Revenue—		
Return on investments	24,007,690	78,820,693
Refunds of previous years' expenditure	80,037,352	66,979,298
Services and service fees	5,855,938	5,554,422
Other non-tax revenue	2,041,446	1,119,890
Total Non-Tax Revenue	111,942,426	152,474,303
Total Ministry	**113,548,130**	**152,672,381** (2)

(1) Interest unless otherwise indicated.

(2) The previous year's revenue has been adjusted by $18,763,862 to reflect the transfer of responsibilities to the Federal Office of Regional Development—Quebec under the Ministry of National Health and Welfare.

(3) During the year, the Space Division was transferred from National Research Council of Canada to Canadian Space Agency. Therefore, the previous year's revenue has been adjusted by $530,481.

SECTION 16

1991-92
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

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Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal Services

Provides a full range of legal services to the Government of Canada, its departments and many of its agencies exclusive of the services provided by the Litigation Services activity and the Legislative Services activity.

Litigation Services

Regulates or conducts all litigation for or against the Crown or any federal department, in respect of any subject within the authority or jurisdiction of Canada.

Legislative Services

Provides legislative services to the Government by drafting and examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal Policy and Program Development

Develops and administers, within the Justice Program objectives, programs and policies which are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration

Provides policy and management direction and coordination to the Department of Justice; provides central administrative services to the Department of Justice, and the Law Reform Commission of Canada; and, operates a Central Divorce Registry for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the Human Rights Act in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the Judges Act.

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior, county and district courts of the provinces and territories as authorized by the Judges Act; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in office.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Registry of the Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Law Reform Commission of Canada

Objective

To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Activity Description

Law Reform Commission of Canada

Research and analysis of the laws and legal systems and institutions of Canada and elsewhere; publication of such studies and reports prepared for the use of the Commission as it sees fit; the making of recommendations for the improvement, modernization and reform of the law; publication of an annual report on its activities.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights of complainants under the Access to Information Act are respected and that heads of federal Government institutions and any third parties affected by a complaint are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices in keeping with the Access to Information Act; and
- to bring appropriate issues of interpretation of the Access to Information Act before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the Privacy Act are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal Government institution, is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions, based on complaints from individuals who allege non-compliance with the Access to Information Act or based on self-initiated complaints. The Commissioner appears on behalf of complainants, with their consent, or as a party, in applications before the Federal Court for review of decisions of federal Government institutions to refuse access under the Act. The Commissioner reports to Parliament annually and may make special reports.

Privacy Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides central administrative support services to the offices of the Information and Privacy Commissioners.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' Salaries, Allowances and Annuities; and Annuities to Spouses and Children of Judges

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to surviving spouses and children of judges as authorized by the Judges Act.

Administration

Consists of the office of the Registrar, the Deputy Registrar, the Directors of Legal Affairs, Library and Research, Finance, Personnel and Administration. The activity also provides for gratuities to surviving spouses or such dependents of judges who die while in office.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Activity Description

Registry of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	156,896,000	...	...	156,896,000	1	Operating expenditures				
...	...	1,212,433	...	1,212,433	1b	Operating expenditures				
...	156,896,000	1,212,433	...	158,108,433		Total—Vote 1	150,424,112	7,684,321	...	141,068,635
...	242,202,650	...	...	242,202,650	5	Grants and contributions				
...	...	7,695,000	...	7,695,000	5b	Contributions				
...	...	63,429,262	...	63,429,262	5c	Grants and contributions				
...	...	...	(1,991,061)	(1,991,061)		Reserved allotment—Over-expenditure of previous year's authority				
...	242,202,650	71,124,262	(1,991,061)	311,335,851		Total—Vote 5	309,786,368	1,549,483	...	276,146,787
...	51,100	...	...	51,100	(S)	Minister of Justice—Salary and motor car allowance	51,100	...	...	49,825
...	17,466,000	...	1,671,000	19,137,000	(S)	Contributions to employee benefit plans	19,137,000	...	...	15,329,000
...	**416,615,750**	**72,336,695**	**(320,061)**	**488,632,384**		**Total Department—Budgetary**	**479,398,580**	**9,233,804**	**...**	**432,594,247**
						Canadian Human Rights Commission				
...	15,143,000	...	...	15,143,000	10	Program expenditures				
...	...	654,787	...	654,787	10b	Program expenditures				
...	...	...	453,139	453,139		Transfer from TB Vote 5[1]				
...	15,143,000	654,787	453,139	16,250,926		Total—Vote 10	16,248,087	2,839	...	15,341,610
...	1,651,000	...	158,000	1,809,000	(S)	Contributions to employee benefit plans	1,809,000	...	...	1,568,000
...	**16,794,000**	**654,787**	**611,139**	**18,059,926**		**Total Program—Budgetary**	**18,057,087**	**2,839**	**...**	**16,909,610**
						Commissioner for Federal Judicial Affairs				
...	4,195,000	...	...	4,195,000	15	Operating expenditures				
...	...	196,209	...	196,209	15c	Operating expenditures				
...	4,195,000	196,209	...	4,391,209		Total—Vote 15	4,385,072	6,137	...	4,665,402
...	421,000	...	...	421,000	20	Canadian Judicial Council—Operating expenditures				
...	...	...	4,216	4,216		Transfer from TB Vote 5[1]				
...	421,000	...	4,216	425,216		Total—Vote 20	411,397	13,819	...	783,040
...	160,017,000	7,476,371	732,349	168,225,720	(S)	Judges' salaries, allowances, annuities and gratuities	168,225,720	...	...	153,447,143
...	289,000	...	28,000	317,000	(S)	Contributions to employee benefit plans	317,000	...	...	258,000
...	**164,922,000**	**7,672,580**	**764,565**	**173,359,145**		**Total Program—Budgetary**	**173,339,189**	**19,956**	**...**	**159,153,585**

						Federal Court of Canada				
...	16,985,000	...	...	16,985,000	25	Program expenditures				
...	...	3,590,000	...	3,590,000	25c	Program expenditures				
...	16,985,000	3,590,000	...	20,575,000		Total—Vote 25	17,340,872	3,234,128	...	18,332,075
...	1,744,000	...	167,000	1,911,000	(S)	Contributions to employee benefit plans	1,911,000	...	...	1,710,000
...	**18,729,000**	**3,590,000**	**167,000**	**22,486,000**		**Total Program—Budgetary**	**19,251,872**	**3,234,128**	**...**	**20,042,075**
						Law Reform Commission of Canada				
...	4,625,000	...	...	4,625,000	30	Program expenditures				
...	...	...	49,737	49,737		Transfer from TB Vote 5[1]				
...	4,625,000	...	49,737	4,674,737		Total—Vote 30	3,912,070	762,667	...	4,502,092
...	297,000	...	28,000	325,000	(S)	Contributions to employee benefit plans	325,000	...	...	279,000
...	**4,922,000**	**...**	**77,737**	**4,999,737**		**Total Program—Budgetary**	**4,237,070**	**762,667**	**...**	**4,781,092**
						Offices of the Information and Privacy Commissioners of Canada				
...	5,977,000	...	...	5,977,000	35	Program expenditures	5,333,647	643,353	...	5,623,798
...	714,000	...	68,000	782,000	(S)	Contributions to employee benefit plans	782,000	...	...	703,000
...	**6,691,000**	**...**	**68,000**	**6,759,000**		**Total Program—Budgetary**	**6,115,647**	**643,353**	**...**	**6,326,798**
						Supreme Court of Canada				
...	10,987,000	...	...	10,987,000	40	Program expenditures	9,979,157	1,007,843	...	10,605,362
...	3,205,000	...	(173,117)	3,031,883	(S)	Judges' salaries, allowances and annuities; and annuities to surviving spouses and children of judges	3,031,883	...	...	2,929,652
...	944,000	...	90,000	1,034,000	(S)	Contributions to employee benefit plans	1,034,000	...	...	943,000
...	...	...	316	316	(S)	Refunds of amounts credited to revenue in previous years	316	...	...	517
...	**15,136,000**	**...**	**(82,801)**	**15,053,199**		**Total Program—Budgetary**	**14,045,356**	**1,007,843**	**...**	**14,478,531**
						Tax Court of Canada				
...	8,075,000	...	...	8,075,000	45	Program expenditures				
...	...	974,346	...	974,346	45b	Program expenditures				
...	8,075,000	974,346	...	9,049,346		Total—Vote 45	8,734,763	314,583	...	8,406,704
...	639,000	...	61,000	700,000	(S)	Contributions to employee benefit plans	700,000	...	...	610,000
...	**8,714,000**	**974,346**	**61,000**	**9,749,346**		**Total Program—Budgetary**	**9,434,763**	**314,583**	**...**	**9,016,704**
...	**652,523,750**	**85,228,408**	**1,346,579**	**739,098,737**		**Total Ministry—Budgetary**	**723,879,564**	**15,219,173**	**...**	**663,302,642**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
			Adjustments and transfers									
Available from previous years	As shown in											
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	36,447,000	152,770	...	2,529,143	...	...	39,128,913	Legal services	37,963,266	1,165,647	...	35,451,107
...	72,936,000	...	...	(10,654,233)	...	...	62,281,767	Litigation services	60,910,604	1,371,163	...	57,500,070
...	9,564,000	...	...	65,757	...	...	9,629,757	Legislative services	9,447,790	181,967	...	10,899,616
...	21,624,100	...	...	(1,386,083)	...	...	20,238,017	Legal policy and program development	18,582,086	1,655,931	...	15,876,813
...	30,851,000	759,447	...	7,220,908	1,671,000	...	40,502,355	Administration	37,439,427	3,062,928	...	32,150,741
...	171,422,100	912,217	...	(2,224,508)	1,671,000	...	171,780,809	Total—Operating	164,343,173	7,437,636	...	151,878,347
								Capital				
...	83,000	...	...	1,083,288	...	...	1,166,288	Legal services	712,069	454,219	...	157,998
...	257,000	...	...	343,253	...	...	600,253	Litigation services	1,048,596	(448,343)	...	1,585,429
...	21,000	...	...	14,200	...	...	35,200	Legislative services	18,489	16,711	...	118,903
...	16,000	...	...	185,970	...	...	201,970	Legal policy and program development	171,784	30,186	...	336,411
...	2,614,000	300,216	...	597,797	...	...	3,512,013	Administration	3,318,101	193,912	...	2,370,372
...	2,991,000	300,216	...	2,224,508	...	...	5,515,724	Total—Capital	5,269,039	246,685	...	4,569,113
								Transfer payments				
...	242,202,650	71,124,262	...	...	(1,991,061)	...	311,335,851	Legal policy and program development	309,786,368	1,549,483	...	276,146,787
								Departmental Summary				
...	36,530,000	152,770	...	3,612,431	...	...	40,295,201	Legal services	38,675,335	1,619,866	...	35,609,105
...	73,193,000	...	...	(10,310,980)	...	...	62,882,020	Litigation services	61,959,200	922,820	...	59,085,499
...	9,585,000	...	...	79,957	...	...	9,664,957	Legislative services	9,466,279	198,678	...	11,018,519
...	263,842,750	71,124,262	...	(1,200,113)	(1,991,061)	...	331,775,838	Legal policy and program development	328,540,238	3,235,600	...	292,360,011
...	33,465,000	1,059,663	...	7,818,705	1,671,000	...	44,014,368	Administration	40,757,528	3,256,840	...	34,521,113
...	**416,615,750**	**72,336,695**	**...**	**...**	**(320,061)**	**...**	**488,632,384**	**Total Department—Budgetary**	**479,398,580**	**9,233,804**	**...**	**432,594,247**
								Canadian Human Rights Commission				
...	16,445,000	135,587	453,139	...	158,000	...	17,191,726	Operating	17,259,047	(67,321)	...	16,345,119
...	349,000	519,200	...	...	...	...	868,200	Capital	798,040	70,160	...	559,491
...	...	...	...	...	...	...	...	Transfer payments	...	...	...	5,000
...	**16,794,000**	**654,787**	**453,139**	**...**	**158,000**	**...**	**18,059,926**	**Total Program—Budgetary**	**18,057,087**	**2,839**	**...**	**16,909,610**

								Commissioner for Federal Judicial Affairs				
								Operating				
...	4,455,000	196,209	...	(36,173)	28,000	...	4,643,036	Administration	4,636,899	6,137	...	4,515,869
...	441,000	...	4,216	(5,279)	...	...	439,937	Canadian Judicial Council	426,118	13,819	...	804,167
...	136,128,000	5,527,371	...	...	825,697	...	142,481,068	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	142,481,068	...	...	130,689,629
...	141,024,000	5,723,580	4,216	(41,452)	853,697	...	147,564,041	Total—Operating	147,544,085	19,956	...	136,009,665
								Capital				
...	7,000	...	...	24,173	...	...	31,173	Administration	31,173	...	...	379,533
...	2,000	...	...	5,279	...	...	7,279	Canadian Judicial Council	7,279	...	...	3,873
...	9,000	...	...	29,452	...	...	38,452	Total—Capital	38,452	...	...	383,406
								Transfer payments				
...	...	...	...	12,000	...	...	12,000	Administration	12,000	...	...	3,000
...	23,889,000	1,949,000	...	...	(93,348)	...	25,744,652	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	25,744,652	...	...	22,757,514
...	23,889,000	1,949,000	...	12,000	(93,348)	...	25,756,652	Total—Transfer payments	25,756,652	...	...	22,760,514
								Program Summary				
...	4,462,000	196,209	...	...	28,000	...	4,686,209	Administration	4,680,072	6,137	...	4,898,402
...	443,000	...	4,216	...	...	...	447,216	Canadian Judicial Council	433,397	13,819	...	808,040
...	160,017,000	7,476,371	...	...	732,349	...	168,225,720	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	168,225,720	...	...	153,447,143
...	**164,922,000**	**7,672,580**	**4,216**	**...**	**760,349**	**...**	**173,359,145**	**Total Program—Budgetary**	**173,339,189**	**19,956**	**...**	**159,153,585**
								Federal Court of Canada				
								Operating				
...	18,174,000	2,527,000	...	...	167,000	...	20,868,000	Registry of the Federal Court of Canada	18,196,344	2,671,656	...	18,065,627
								Capital				
...	555,000	1,063,000	...	...	...	...	1,618,000	Registry of the Federal Court of Canada	1,055,528	562,472	...	1,976,448
...	**18,729,000**	**3,590,000**	**...**	**...**	**167,000**	**...**	**22,486,000**	**Total Program—Budgetary**	**19,251,872**	**3,234,128**	**...**	**20,042,075**
								Law Reform Commission of Canada				
...	4,909,000	...	49,737	...	28,000	...	4,986,737	Operating	4,195,949	790,788	...	4,727,000
...	13,000	...	...	...	...	...	13,000	Capital	41,121	(28,121)	...	54,092
...	**4,922,000**	**...**	**49,737**	**...**	**28,000**	**...**	**4,999,737**	**Total Program—Budgetary**	**4,237,070**	**762,667**	**...**	**4,781,092**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Offices of the Information and Privacy Commissioners of Canada				
								Operating				
...	2,934,000	...	...	...	27,200	...	2,961,200	Information Commissioner	2,334,834	626,366	...	2,542,515
...	2,720,000	...	...	...	29,240	...	2,749,240	Privacy Commissioner	2,577,613	171,627	...	2,507,418
...	972,000	...	...	...	11,560	...	983,560	Administration	1,044,880	(61,320)	...	963,447
...	6,626,000	...	...	...	68,000	...	6,694,000	Total—Operating	5,957,327	736,673	...	6,013,380
								Capital				
...	10,000	...	...	...	...	...	10,000	Information Commissioner	101,000	(91,000)	...	176,236
...	2,000	...	...	...	...	...	2,000	Privacy Commissioner	44,360	(42,360)	...	51,508
...	53,000	...	...	...	...	...	53,000	Administration	12,960	40,040	...	85,674
...	65,000	...	...	...	...	...	65,000	Total—Capital	158,320	(93,320)	...	313,418
								Program Summary				
...	2,944,000	...	...	...	27,200	...	2,971,200	Information Commissioner	2,435,834	535,366	...	2,718,751
...	2,722,000	...	...	...	29,240	...	2,751,240	Privacy Commissioner	2,621,973	129,267	...	2,558,926
...	1,025,000	...	...	...	11,560	...	1,036,560	Administration	1,057,840	(21,280)	...	1,049,121
...	**6,691,000**	**...**	**...**	**...**	**68,000**	**...**	**6,759,000**	**Total Program—Budgetary**	**6,115,647**	**643,353**	**...**	**6,326,798**
								Supreme Court of Canada				
								Operating				
...	2,003,000	...	...	...	(105,248)	...	1,897,752	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,897,752	...	...	1,894,924
...	11,690,000	...	...	...	90,316	...	11,780,316	Administration	10,394,026	1,386,290	...	10,982,157
...	13,693,000	...	...	...	(14,932)	...	13,678,068	Total—Operating	12,291,778	1,386,290	...	12,877,081
								Capital				
...	241,000	...	...	...	...	...	241,000	Administration	619,447	(378,447)	...	566,722
								Transfer payments				
...	1,202,000	...	...	...	(67,869)	...	1,134,131	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	1,134,131	...	...	1,034,728

								Program Summary				
...	3,205,000	...	...	...	(173,117)	...	3,031,883	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	3,031,883	...	...	2,929,652
...	11,931,000	...	...	...	90,316	...	12,021,316	Administration	11,013,473	1,007,843	...	11,548,879
...	**15,136,000**	**...**	**...**	**...**	**(82,801)**	**...**	**15,053,199**	**Total Program—Budgetary**	**14,045,356**	**1,007,843**	**...**	**14,478,531**
								Tax Court of Canada				
								Operating				
...	8,613,000	974,346	...	...	61,000	...	9,648,346	Registry of the Tax Court of Canada	8,834,013	814,333	...	8,233,090
								Capital				
...	101,000	...	...	...	...	...	101,000	Registry of the Tax Court of Canada	600,750	(499,750)	...	783,614
...	**8,714,000**	**974,346**	**...**	**...**	**61,000**	**...**	**9,749,346**	**Total Program—Budgetary**	**9,434,763**	**314,583**	**...**	**9,016,704**
...	**652,523,750**	**85,228,408**	**507,092**	**...**	**839,487**	**...**	**739,098,737**	**Total Ministry—Budgetary**	**723,879,564**	**15,219,173**	**...**	**663,302,642**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Legal policy and program development				
...	6,000	...	...	...	...	6,000	Uniform Law Conference of Canada to assist in payment of administrative expenses	6,000	...	...	6,000
...	21,550	...	...	...	...	21,550	Uniform Law Conference for the research purposes of the Conference	21,550	...	...	25,000
...	17,575	...	...	...	...	17,575	International Commission of Jurists	17,575	...	...	17,575
...	5,000	...	...	(5,000)	...	...	International Commission of Jurists for its annual programmes on Human Rights for Francophones	...	...	...	5,000
...	1,500	...	...	...	...	1,500	Institut international de droit d'expression française (IDEF)	1,500	...	...	1,500
...	89,300	...	...	...	...	89,300	Grants to encourage student specialization in legislative drafting	89,280	20	...	89,280
...	296,970	40,000	...	...	...	336,970	Grants to encourage Native People to enter the legal profession	336,970	...	...	296,969
...	90,725	...	...	...	...	90,725	Duff-Rinfret Scholarship Program	80,562	10,163	...	74,150
...	16,150	...	...	...	...	16,150	Canadian Association of Chiefs of Police for the Law Amendments Committee	16,150	...	...	16,150
...	9,500	...	...	...	...	9,500	British Institute of International and Comparative Law (CLAS)	9,500	...	...	9,500
...	11,400	...	...	...	...	11,400	Hague Academy of International Law	11,400	...	...	11,400
...	3,000	...	...	...	...	3,000	Institut international des droits de l'homme	3,000	...	...	3,000
...	55,000	...	...	(20,000)	...	35,000	Canadian Human Rights Foundation	35,000	...	...	55,000
...	175,000	130,000	...	...	...	305,000	National Judicial Institute (formerly Canadian Judicial Centre)	305,000	...	...	314,500
...	10,000	...	...	...	...	10,000	Grant to the United Nations Commission on International Trade Law Symposia	10,000	...	...	10,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	40,000
...	**808,670**	**170,000**	...	**(25,000)**	...	**953,670**	**Total—Grants**	**943,487**	**10,183**	...	**975,024**

							Contributions				
							Legal policy and program development				
...	70,853,200	16,099,280	...	...	...	86,952,480	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems	86,952,480	...	...	93,844,056
...	2,697,500	6,900,000	...	...	...	9,597,500	Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs and services to victims of crime	9,416,855	180,645	...	9,151,476
...	158,282,000	47,529,982	...	...	(1,991,061)	203,820,921	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders Act	203,666,353	154,568	...	161,938,648
...	223,500	...	...	(115,500)	...	108,000	Contributions to encourage experimental and research work in legal aid	105,000	3,000	...	223,236
...	229,900	...	...	...	...	229,900	Contributions for a summer exchange program between civil and common law students	229,900	...	...	276,900
...	380,200	...	...	...	...	380,200	Canadian Law Information Council	380,200	...	...	380,200
...	66,500	...	...	...	...	66,500	Canadian Association of Provincial Court Judges	66,500	...	...	66,500
...	1,151,345	425,000	...	(102,240)	...	1,474,105	Criminal Law Reform Fund	1,037,910	436,195	...	530,163
...	3,795,400	...	...	441,906	...	4,237,306	Native courtworkers program and related projects for Native People	4,152,479	84,827	...	3,685,001
...	403,520	...	...	(103,810)	...	299,710	Consultation and Development Fund	189,121	110,589	...	471,916
...	84,455	...	...	...	...	84,455	University of Ottawa Legislative Drafting Programme	84,455	...	...	92,455
...	34,960	...	...	...	...	34,960	Canadian Society of Forensic Science	18,849	16,111	...	46,960
...	119,700	...	...	121,000	...	240,700	Human Rights Law Fund	201,312	39,388	...	262,318
...	1,571,800	...	...	(28,000)	...	1,543,800	Public Legal Education and Information Fund	1,438,184	105,616	...	1,353,672
...	1,500,000	...	...	(518,356)	...	981,644	Aboriginal self-government negotiations	573,283	408,361	...	549,589
...	...	...	...	30,000	...	30,000	Manitoba Metis Federation (formerly Other Native Projects Fund)	30,000	...	...	30,000
...	...	...	...	300,000	...	300,000	Simon Fraser University	300,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	2,268,673
...	**241,393,980**	**70,954,262**	...	**25,000**	**(1,991,061)**	**310,382,181**	**Total—Contributions**	**308,842,881**	**1,539,300**	...	**275,171,763**
...	**242,202,650**	**71,124,262**	...	...	**(1,991,061)**	**311,335,851**	**Total Department**	**309,786,368**	**1,549,483**	...	**276,146,787**
							Canadian Human Rights Commission				
							Grants				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	5,000
...	...	...	...	...	...	...	**Total Program**	...	...	...	**5,000**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Commissioner for Federal Judicial Affairs				
							Grants				
							Administration				
...	...	...	...	12,000	...	12,000	Grant to the Honourable C. Rhodes Smith in recognition of his service as a Chief Justice of the Supreme Court of Manitoba	12,000	...	...	3,000
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	146,000	...	...	...	1,800	147,800	(S) Gratuities to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	147,800	...	...	116,167
...	23,743,000	1,949,000	...	...	(95,148)	25,596,852	(S) Annuities under the Judges Act	25,596,852	...	...	22,641,347
...	**23,889,000**	**1,949,000**	**...**	**...**	**(93,348)**	**25,744,652**		**25,744,652**	**...**	**...**	**22,757,514**
							Program Summary by Activity				
...	...	...	...	12,000	...	12,000	Administration	12,000	...	...	3,000
...	23,889,000	1,949,000	...	...	(93,348)	25,744,652	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	25,744,652	...	...	22,757,514
...	**23,889,000**	**1,949,000**	**...**	**12,000**	**(93,348)**	**25,756,652**	**Total Program**	**25,756,652**	**...**	**...**	**22,760,514**
							Supreme Court of Canada				
							Grants				
							Judges' salaries, allowances and annuities; and annuities to spouses and children of judges				
...	1,202,000	...	...	...	(67,869)	1,134,131	(S) Annuities under the Judges Act	1,134,131	...	...	1,034,728
...	**1,202,000**	**...**	**...**	**...**	**(67,869)**	**1,134,131**	**Total Program**	**1,134,131**	**...**	**...**	**1,034,728**
...	**267,293,650**	**73,073,262**	**...**	**12,000**	**(2,152,278)**	**338,226,634**	**Total Ministry**	**336,677,151**	**1,549,483**	**...**	**299,947,029**

(S) Statutory transfer payment.

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	29,914	10,003
Total Tax Revenue	**29,914**	**10,003**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refund of transfer payments to provinces	273,683	2,265,597
Refund of transfer payments—Other	25,682	38,687
Other government departments	206,089	225,070
Adjustments of Prior Year's Payables at Year End	154,782	3,901,043
Sundries	142,117	589,213
	802,353	7,019,610
Services and service fees—		
Divorce registrations	673,030	717,092
Other	86,797	45,558
	759,827	762,650
Other non-tax revenue—		
Fines—Northwest Territories	291,286	335,076
Fines—Yukon	188,704	221,909
Fines and forfeitures	206,928	497,562
Rental of dwellings and utilities	117,097	101,592
Gain on foreign currency	...	1
Sundries	8,244	5,681
Recovery of salary benefits	...	56,752
	812,259	1,218,573
Total Non-Tax Revenue	**2,374,439**	**9,000,833**
Total Department	**2,404,353**	**9,010,836**
Canadian Human Rights Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	8,395	7,974
Other non-tax revenue	8,527	83,297
Total Program	**16,922**	**91,271**

	Current year	Previous year
	$	$
Commissioner for Federal Judicial Affairs		
Non-Tax Revenue—		
Other non-tax revenue—		
Judges' Public Service Superannuation Account deductions	6,644,875	5,951,638
Total Program	**6,644,875**	**5,951,638**
Federal Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	42,492	21,000
Adjustments of Prior Year's Payables at Year End	6,364	7,245
	48,856	28,245
Services and service fees—		
Federal Court fees	763,276	589,749
Court costs	22,125	14,467
Court fines	...	11,500
	785,401	615,716
Other non-tax revenue	27,038	12
Total Program	**861,295**	**643,973**
Law Reform Commission of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	5,558
Total Program	**...**	**5,558**
Offices of the Information and Privacy Commissioners of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	569	...
Interdepartmental refunds	586	...
Adjustments of Prior Year's Payables at Year End	3,531	400
Total Program	**4,686**	**400**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Supreme Court of Canada		
Tax Revenue—		
Goods and services tax	2,648	251
Total Tax Revenue	**2,648**	**251**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	6,111	11,748
Adjustments of Prior Year's Payables at Year End	22,342	79,825
	28,453	91,573
Services and service fees—		
Photocopies	13,126	10,023
Filing fees	17,870	16,390
	30,996	26,413
Proceeds from sales—		
Sale of Supreme Court Bulletin	16,731	15,908
Sale of reasons for judgment	70,446	70,385
Sundries	893	859
	88,070	87,152
Other non-tax revenue—		
Judges' contributions towards annuities	63,426	55,220
Sundries	9,387	6,565
	72,813	61,785
Total Non-Tax Revenue	**220,332**	**266,923**
Total Program	**222,980**	**267,174**

	Current year	Previous year
	$	$
Tax Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	5,816	22,830
Adjustments of Prior Year's Payables at Year End	43,977	...
	49,793	22,830
Services and service fees	361,800	44,129
Proceeds from sales	8,820	4,864
Total Program	**420,413**	**71,823**
Ministry Summary		
Tax Revenue—		
Goods and services tax	32,562	10,254
Total Tax Revenue	32,562	10,254
Non-Tax Revenue—		
Refunds of previous years' expenditure	942,536	7,176,190
Services and service fees	1,938,024	1,448,908
Proceeds from sales	96,890	92,016
Other non-tax revenue	7,565,512	7,315,305
Total Non-Tax Revenue	10,542,962	16,032,419
Total Ministry	**10,575,524**	**16,042,673**

SECTION 17

1991-92
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canadian Centre for Occupational Health and Safety

CONTENTS

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Department

Objective

To facilitate and sustain stable industrial relations and a safe, fair, and equitable workplace; to collect and disseminate labour-related statistics and information; and to generally foster constructive labour-management-government relations.

Activity Description

Mediation and Conciliation

The provision of conciliation, mediation, arbitration, and adjudication assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formulation and implementation, and legislative development.

Labour Operations

The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable opportunities in employment; the provision of fire prevention services in all buildings owned and/or controlled by the Government of Canada; and the promotion and implementation of non-legislated activities aimed at constructive employment relations in the workplace and a work force better informed on union and socio-economic affairs.

Policy and Communications

The general management and broad policy direction for the Labour Program; the analysis and development of labour-related policies on economic and social issues; the maintenance of effective working relations with other federal departments, employer and employee organizations, the provinces and territories, and international labour agencies; the provision of research and information towards the improvement of the situation of women in the labour force; the provision and analysis of labour-related statistics and information; the facilitation of consultations and related initiatives to encourage the involvement of the labour movement in the policy-making process; and the communication of departmental policies, programs, legislation, and services.

Older Worker Adjustment

The provision of long-term income assistance to laid-off older workers who have been involved in major permanent layoffs and have not been able to obtain alternative employment before the expiry of their Unemployment Insurance entitlements.

Injury Compensation

The provision of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the Government Employees Compensation Act; the provision of supplementary compensation payments to certain widows of merchant seamen; and the adjudication of injury compensation claims made by federal penitentiary inmates.

Corporate Systems and Services

The provision of corporate management, administrative support and advisory services to the Department and the delivery and application of government-wide programs and policies in the areas of: corporate planning and reporting, finance, administration, personnel, informatics, library, security and safety, official languages, internal audit and program evaluation.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Activity Description

Council of Governors and Executive Board

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes objectives, policies and determines the priorities and general direction for the Centre. The Executive Board of the Centre, chaired by the President and Chief Executive Officer, consists of nine Governors elected annually from among its members by the Council of Governors, on a tripartite basis. The Executive Board is authorized to carry out the business of Council between Council meetings.

President and Centre Staff

To implement the policies and programs established by the Council and the Executive Board.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
...	62,092,000	...	...	62,092,000	1	Operating expenditures				
...	...	...	(263,999)	(263,999)		Transfer to Vote 5				
...	62,092,000	...	(263,999)	61,828,001		Total—Vote 1	58,338,464	3,489,537	...	61,477,813
...	56,832,000	...	...	56,832,000	5	Grants and contributions				
...	...	1	...	1	5c	Transfer of $263,999 from Labour Vote 1				
...	...	...	263,999	263,999		Transfer from Vote 1				
...	56,832,000	1	263,999	57,096,000		*Total—Vote 5*	56,098,197	997,803	...	58,595,507
...	51,100	...	...	51,100	(S)	Minister of Labour—Salary and motor car allowance	51,100	...	...	49,825
...	44,943,000	...	18,441,615	63,384,615	(S)	Payments of compensation respecting government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)	63,384,615	...	...	40,524,510
...	68,900,000	6,600,000	(718,752)	74,781,248	(S)	Labour adjustment benefits payments (Labour Adjustment Benefits Act)	74,781,248	...	...	87,254,334
...	6,935,000	...	663,000	7,598,000	(S)	Contributions to employee benefit plans	7,598,000	...	...	6,734,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	4,135
...	239,753,100	6,600,001	18,385,863	264,738,964		Total budgetary	260,251,624	4,487,340	...	254,640,124
...	...	...	...	...		(L) Appropriations not required for the current year	...	...	...	400,000
						Total Department—				
...	**239,753,100**	**6,600,001**	**18,385,863**	**264,738,964**		**Budgetary**	**260,251,624**	**4,487,340**	**...**	**254,640,124**
...	**...**	**...**	**...**	**...**		**Non-budgetary**	**...**	**...**	**...**	**400,000**
						Canada Labour Relations Board				
...	8,096,000	...	...	8,096,000	10	Program expenditures				
...	...	195,148	...	195,148	10b	Program expenditures				
...	8,096,000	195,148	...	8,291,148		Total—Vote 10	7,995,045	296,103	...	7,774,216
...	939,000	...	90,000	1,029,000	(S)	Contributions to employee benefit plans	1,029,000	...	...	878,000
...	**9,035,000**	**195,148**	**90,000**	**9,320,148**		**Total Program—Budgetary**	**9,024,045**	**296,103**	**...**	**8,652,216**

						Canadian Centre for Occupational Health and Safety				
...	3,804,000	...	...	3,804,000	15	Program expenditures				
...	...	1,616,813	...	1,616,813	15b	Program expenditures				
...	...	2,700,000	...	2,700,000	15c	Program expenditures				
...	...	...	22,014	22,014		Transfer from TB Vote 5[1]				
...	3,804,000	4,316,813	22,014	8,142,827		Total—Vote 15	8,142,827	...	...	8,588,187
...	**3,804,000**	**4,316,813**	**22,014**	**8,142,827**		**Total Program—Budgetary**	**8,142,827**	**...**	**...**	**8,588,187**
						Total Ministry—				
...	**252,592,100**	**11,111,962**	**18,497,877**	**282,201,939**		**Budgetary**	**277,418,496**	**4,783,443**	**...**	**271,880,527**
...	**...**	**...**	**...**	**...**		**Non-budgetary**	**...**	**...**	**...**	**400,000**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

[1] Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	4,865,000	...	...	...	1,653	...	4,866,653	Mediation and conciliation	5,120,341	(253,688)	...	4,727,585
...	34,257,000	...	...	...	164,745	...	34,421,745	Labour operations	30,681,577	3,740,168	...	31,666,396
...	12,026,100	...	...	...	242,977	...	12,269,077	Policy and communications	12,272,836	(3,759)	...	12,807,358
...	4,076,000	...	...	(263,999)	4,047	...	3,816,048	Older worker adjustment	3,060,770	755,278	...	3,099,223
...	92,546,000	...	...	...	18,524,418	(46,183,000)	64,887,418	Injury compensation	65,289,369	(401,951)	...	42,323,041
...	11,624,000	...	...	...	168,615	...	11,792,615	Corporate systems and services	10,923,746	868,869	...	12,494,899
...	(46,183,000)	...	...	...	...	46,183,000	...	Revenue credited to the vote	...	...	...	...
...	113,211,100	...	...	(263,999)	19,106,455	...	132,053,556	Total—Operating	127,348,639	4,704,917	...	107,118,502
								Capital				
...	4,000	...	...	...	...	...	4,000	Mediation and conciliation	23,517	(19,517)	...	85,132
...	540,000	...	...	...	...	...	540,000	Labour operations	828,794	(288,794)	...	443,518
...	22,000	...	...	...	...	...	22,000	Policy and communications	298,763	(276,763)	...	674,072
...	101,000	...	...	...	...	...	101,000	Older worker adjustment	41,465	59,535	...	64,954
...	...	...	...	...	...	...	...	Injury compensation	22,069	(22,069)	...	10,182
...	133,000	...	...	...	...	...	133,000	Corporate systems and services	800,772	(667,772)	...	385,598
...	800,000	...	...	...	...	...	800,000	Total—Capital	2,015,380	(1,215,380)	...	1,663,456
								Transfer payments				
...	8,105,000	...	...	3,629	...	...	8,108,629	Labour operations	7,301,368	807,261	...	8,078,870
...	2,275,000	...	...	(318,629)	...	...	1,956,371	Policy and communications	1,765,829	190,542	...	1,999,365
...	115,352,000	6,600,001	...	578,999	(718,752)	...	121,812,248	Older worker adjustment	121,812,248	...	...	135,771,606
...	10,000	...	...	...	(1,840)	...	8,160	Injury compensation	8,160	...	...	8,325
...	125,742,000	6,600,001	...	263,999	(720,592)	...	131,885,408	Total—Transfer payments	130,887,605	997,803	...	145,858,166
								Non-budgetary				
...	...	...	...	...	...	...	...	Injury compensation	...	...	...	400,000
								Departmental Summary				
...	4,869,000	...	...	...	1,653	...	4,870,653	Mediation and conciliation	5,143;858	(273,205)	...	4,812,717
...	42,902,000	...	...	3,629	164,745	...	43,070,374	Labour operations	38,811,739	4,258,635	...	40,188,784
...	14,323,100	...	...	(318,629)	242,977	...	14,247,448	Policy and communications	14,337,428	(89,980)	...	15,480,795
...	119,529,000	6,600,001	...	315,000	(714,705)	...	125,729,296	Older worker adjustment	124,914,483	814,813	...	138,935,783
								Injury compensation—				
...	46,373,000	...	...	...	18,522,578	...	64,895,578	Budgetary	65,319,598	(424,020)	...	42,341,548
...	...	...	...	...	...	...	...	Non-budgetary	...	...	...	400,000
...	11,757,000	...	...	...	168,615	...	11,925,615	Corporate systems and services	11,724,518	201,097	...	12,880,497
								Total Department—				
...	**239,753,100**	**6,600,001**	**...**	**...**	**18,385,863**	**...**	**264,738,964**	**Budgetary**	**260,251,624**	**4,487,340**	**...**	**254,640,124**
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**Non-budgetary**	**...**	**...**	**...**	**400,000**

								Canada Labour Relations Board				
...	8,989,000	195,148	...	...	90,000	...	9,274,148	Operating	8,649,375	624,773	...	8,548,084
...	46,000	...	...	...	...	...	46,000	Capital	374,670	(328,670)	...	104,132
...	**9,035,000**	**195,148**	**...**	**...**	**90,000**	**...**	**9,320,148**	**Total Program—Budgetary**	**9,024,045**	**296,103**	**...**	**8,652,216**
								Canadian Centre for Occupational Health and Safety				
								Operating				
...	350,000	...	...	...	...	...	350,000	Council of governors and Executive Board	368,418	(18,418)	...	403,681
...	10,172,000	4,316,813	22,014	...	...	(7,718,000)	6,792,827	President and Centre staff	7,639,254	(846,427)	...	7,968,377
...	(7,718,000)	...	...	...	...	7,718,000	...	Revenue credited to the vote	...	...	...	...
...	2,804,000	4,316,813	22,014	...	...	...	7,142,827	Total—Operating	8,007,672	(864,845)	...	8,372,058
								Capital				
...	1,000,000	...	...	...	...	...	1,000,000	President and Centre staff	135,155	864,845	...	216,129
								Program Summary				
...	350,000	...	...	...	...	...	350,000	Council of governors and Executive Board	368,418	(18,418)	...	403,681
...	3,454,000	4,316,813	22,014	...	...	...	7,792,827	President and Centre staff	7,774,409	18,418	...	8,184,506
...	**3,804,000**	**4,316,813**	**22,014**	**...**	**...**	**...**	**8,142,827**	**Total Program—Budgetary**	**8,142,827**	**...**	**...**	**8,588,187**
								Total Ministry—				
...	**252,592,100**	**11,111,962**	**22,014**	**...**	**18,475,863**	**...**	**282,201,939**	**Budgetary**	**277,418,496**	**4,783,443**	**...**	**271,880,527**
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**Non-budgetary**	**...**	**...**	**...**	**400,000**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Labour operations				
...	20,000	...	...	...	...	20,000	To support activities which contribute to Occupational Safety and Health Program objectives	16,000	4,000	...	16,000
...	15,000	...	...	...	...	15,000	To support standards-writing associations	11,739	3,261	...	6,480
...	10,000	...	...	...	...	10,000	Canadian Joint Fire Prevention Publicity Committee	10,000	...	...	10,000
...	25,000	...	...	...	...	25,000	To support fire safety organizations	25,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	25,000
...	70,000	...	...	...	...	70,000		62,739	7,261	...	57,480
							Policy and communications				
...	25,000	...	...	...	...	25,000	Marion V. Royce Memorial grants to provide financial assistance to special projects which focus on women in the work force	25,000	...	...	25,000
							Older worker adjustment				
...	68,900,000	6,600,000	...	...	(718,752)	74,781,248	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	74,781,248	...	...	87,254,334
							Injury compensation				
...	10,000	...	...	...	(1,840)	8,160	(S) Merchant Seamen Compensation—Supplementary compensation to certain widows of merchant seamen	8,160	...	...	8,325
...	**69,005,000**	**6,600,000**	...	...	**(720,592)**	**74,884,408**	**Total—Grants**	**74,877,147**	**7,261**	...	**87,345,139**

							Contributions				
							Labour operations				
...	4,579,000	...	...	20,160	...	4,599,160	Canadian Labour Congress labour education programs	4,193,160	406,000	...	4,578,867
...	1,404,000	...	...	5,250-	...	1,409,250	Central or other large labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	1,285,250	124,000	...	1,412,436
...	1,598,000	...	...	(21,781)	...	1,576,219	Labour unions not affiliated with a central labour organization and to individual union members for labour education	1,347,219	229,000	...	1,576,447
...	454,000	...	...	...	...	454,000	Atlantic Region Labour Education Centre	413,000	41,000	...	453,640
...	8,035,000	...	...	3,629	...	8,038,629		7,238,629	800,000	...	8,021,390
							Policy and communications				
...	985,000	...	...	(51,685)	...	933,315	Labour Assignment Program	829,935	103,380	...	996,709
...	1,123,000	...	...	(524,141)	...	598,859	Technology Impact Program	513,859	85,000	...	771,386
...	67,000	...	...	(1,765)	...	65,235	Labour Issues Assistance Fund	65,235	...	...	181,270
...	75,000	...	...	15,000	...	90,000	Workplace Equality Fund	89,999	1	...	25,000
...	...	...	...	199,562	...	199,562	Labour-management partnerships program	197,644	1,918	...	...
...	...	...	...	44,400	...	44,400	Workers with disabilities fund	44,157	243	...	...
...	2,250,000	...	...	(318,629)	...	1,931,371		1,740,829	190,542	...	1,974,365
							Older worker adjustment				
...	46,452,000	1	...	578,999	...	47,031,000	Contributions to provincial governments, employers, employer organizations, employees, employee organizations, financial institutions or such other persons or entities for the purpose of making periodic income assistance payments to certain older workers as per Section 5 of the Department of Labour Act	47,031,000	...	...	48,517,272
...	**56,737,000**	**1**	**...**	**263,999**	**...**	**57,001,000**	**Total—Contributions**	**56,010,458**	**990,542**	**...**	**58,513,027**
							Departmental Summary by Activity				
...	8,105,000	...	...	3,629	...	8,108,629	Labour operations	7,301,368	807,261	...	8,078,870
...	2,275,000	...	...	(318,629)	...	1,956,371	Policy and communications	1,765,829	190,542	...	1,999,365
...	115,352,000	6,600,001	...	578,999	(718,752)	121,812,248	Older worker adjustment	121,812,248	...	...	135,771,606
...	10,000	...	...	...	(1,840)	8,160	Injury compensation	8,160	...	...	8,325
...	**125,742,000**	**6,600,001**	**...**	**263,999**	**(720,592)**	**131,885,408**	**Total Department**	**130,887,605**	**997,803**	**...**	**145,858,166**
...	**125,742,000**	**6,600,001**	**...**	**263,999**	**(720,592)**	**131,885,408**	**Total Ministry**	**130,887,605**	**997,803**	**...**	**145,858,166**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Injury compensation			
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	46,183,000	38,278,957	46,969,349
Total Department—Budgetary	**46,183,000**	**38,278,957**	**46,969,349**
Canadian Centre for Occupational Health and Safety			
Budgetary (respendable revenues)			
President and Centre staff			
CCINFOdisc	4,100,000	1,346,379	964,352
Publications first off subscription service	240,000	...	66,155
Publication packages	180,000	...	...
CCINFOline connect charges	400,000	95,503	79,284
Workshops/Conferences	100,000	76,314	58,776
Publications, bulk and single requests	48,000	65,148	69,767
Subscription—specialty discs	...	29,331	...
ATC advertising revenue	100,000	5,799	5,942
Memberships	2,000,000	...	...
Projects	...	573,799	417,191
CCINFOtapes	...	16,400	6,450
Video cassette	...	...	150
Other revenue	...	10,853	21,128
New projects	550,000	...	...
Total Program—Budgetary	**7,718,000**	**2,219,526**	**1,689,195**
Total Ministry—Budgetary	**53,901,000**	**40,498,483**	**48,658,544**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	16,341	...
Total Tax Revenue	**16,341**	**...**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	132,902	226,233
Adjustments of Prior Year's Payables at Year End	334,842	107,369
	467,744	333,602
Services and service fees	1,097,715	42,863
Proceeds from sales	97,538	...
Other non-tax revenue—		
Fines and penalties remitted by the court as the result of prosecutions under the Canada Labour Code	88,348	52,813
Canada Labour Code, Regulation 23	32,518	...
Pension plan credits remitted by Revenue Canada—Taxation	53,426	32,735
Miscellaneous	4,471	1,344
	178,763	86,892
Total Non-Tax Revenue	**1,841,760**	**463,357**
Total Department	**1,858,101**	**463,357**
Canada Labour Relations Board		
Tax Revenue—		
Goods and services tax	975	95
Total Tax Revenue	**975**	**95**
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,646	1,701
Proceeds from sales	15,255	9,440
Other non-tax revenue	739	1,252
Total Non-Tax Revenue	**17,640**	**12,393**
Total Program	**18,615**	**12,488**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Canadian Centre for Occupational Health and Safety		
Tax Revenue—		
Goods and services tax	55,325	12,471
Total Tax Revenue	**55,325**	**12,471**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	12,993	1,042
Total Non-Tax Revenue	**12,993**	**1,042**
Total Program	**68,318**	**13,513**
Ministry Summary		
Tax Revenue—		
Goods and services tax	72,641	12,566
Total Tax Revenue	72,641	12,566
Non-Tax Revenue—		
Refunds of previous years' expenditure	482,383	336,345
Services and service fees	1,097,715	42,863
Proceeds from sales	112,793	9,440
Other non-tax revenue	179,502	88,144
Total Non-Tax Revenue	1,872,393	476,792
Total Ministry	**1,945,034**	**489,358**

SECTION 18

1991-92
PUBLIC ACCOUNTS

National Defence

Department
Emergency Preparedness Canada

CONTENTS

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Details of amounts credited to the vote	18.11
Revenue	18.12

Department

Objective

To deter the use of force or coercion against Canada and Canadian interests and to be able to respond adequately should deterrence fail.

Activity Description

Maritime Forces

This element encompasses the creation and maintenance of general-purpose regular and reserve maritime forces designed primarily to fulfil the missions of defending, in conjunction with US and NATO forces, the maritime approaches to North America and the sea areas vital to NATO; and conducting in conjunction with US Forces, surveillance to detect, track and identify strategic submarine forces threatening North America. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: protecting Canadian territory, rights and interests against external maritime challenges; assisting other Government departments and agencies in enforcing Canadian laws and regulations in maritime areas under Canadian jurisdiction; contributing maritime forces to international arrangements to prevent or contain conflicts outside the NATO area; and contributing to national development.

Land Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve land forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces, against hostile military lodgement in North America; and providing, in an emergency, additional land forces for the defence of Europe within the framework of agreed NATO commitments. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: promoting international stability by contributing to peacekeeping activities in cooperation with other members of the international community; supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over and security within the national territory of Canada; assisting civilian authorities in the event of emergency or disaster; and contributing to national development.

Air Forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve air forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces against aerospace attack on North America; and providing in an emergency, additional general-purpose air forces for the defence of Europe within the framework of agreed NATO commitments. It includes, as well, the provision of an air transport system to support military commitments in Canada and abroad, tactical helicopter forces to support the needs of the land forces in Canada, maritime air forces to support Canada's maritime forces, and search and rescue forces. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over the Canadian airspace, assisting civilian authorities in the event of emergency or disaster and contributing to national development.

Canadian Forces in Europe

This element encompasses the creation and maintenance of military forces in Europe in order to prevent or contain armed attack against the European NATO area. It involves the three missions of providing land forces, air forces and national command and support of all Canadian forces which would, in an emergency, serve in Europe.

Communication Services

This element encompasses the creation and maintenance of forces designed to provide information handling services in the form of strategic communications in support of the Canadian Forces and Emergency Government (EMGOV) tasks. In addition, communications research and high frequency direction-finding facilities are provided.

Personnel Support

This element encompasses the provision of services required for the personnel development (recruitment, individual training, military and civilian official languages training, and education), personnel management (administration, career assignment, human resource planning and control), health services (medical, dental), and personnel services (compensation, benefits, amenities, physical fitness, dependant education and pastoral support).

Materiel Support

This element encompasses the provision of supply, procurement, storage, quality assurance, equipment engineering and maintenance, construction engineering and real property management, research and development, logistics doctrine and operations.

Policy Direction and Management Services

This element encompasses the formulation and recommendation of defence objectives and policy options and the development of clear authoritative expressions of Government approved defence policy to provide overall direction for developmental planning in the Department and the management of the Defence Services Program. Equally important, is the command and control function, within which the detailed operational, materiel, personnel and financial preparations are made for times of crisis or war. This function also embodies the exercise of command and control of the "day-to-day" operations of the Canadian Forces by the Chief of Defence Staff or delegated subordinate commanders. With respect to the more general management services, this element includes the development, and general direction of management information systems, consulting, audit, evaluation, financial and accounting services within the Department, that are consistent with legislative and regulatory requirements and authority.

Emergency Preparedness Canada

Objective

To contribute to and ensure an adequate and reasonably uniform level of emergency preparedness throughout Canada.

Activity Description

Emergency Preparedness Canada

Working with other federal departments and agencies and with other levels of Government and in accordance with international arrangements, undertakes a program of coordinated planning, policy development, policy implementation, training and communications in the area of emergency preparedness and response; provides administrative and corporate support services to this end.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Department				
...	8,769,197,000	...	...	8,769,197,000	1	Operating expenditures				
...	...	...	(99,999,999)	(99,999,999)		Transfer to Vote 5				
...	8,769,197,000	...	(99,999,999)	8,669,197,001		Total—Vote 1	7,939,420,149	729,776,852	...	8,187,266,146
...	2,712,302,000	...	...	2,712,302,000	5	Capital expenditures				
...	...	1	...	1	5c	Transfer of $99,999,999 from National Defence Vote 1				
...	...	...	99,999,999	99,999,999		Transfer from Vote 1				
...	2,712,302,000	1	99,999,999	2,812,302,000		Total—Vote 5	2,781,610,225	30,691,775	...	2,802,844,668
...	288,560,118	...	...	288,560,118	10	Grants and contributions	212,365,090	76,195,028	...	195,933,103
...	51,100	...	...	51,100	(S)	Minister of National Defence—Salary and motor car allowance	51,100	...	...	49,825
...	51,100	...	...	51,100	(S)	Associate Minister of National Defence—Salary and motor car allowance	51,100	...	...	49,825
...	51,000	...	16,464	67,464	(S)	Pensions and annuities paid to civilians	67,464	...	...	110,719
...	868,363,600	...	(304,329,579)	564,034,021	(S)	Military pensions	564,034,021	...	...	872,588,944
...	191,424,000	...	18,309,000	209,733,000	(S)	Contributions to employee benefit plans	209,733,000	...	...	201,604,000
...	...	...	27,733	27,733	(S)	Federal Court awards	27,733	...	...	9,586
...	12,829,999,918	1	(285,976,382)	12,544,023,537		Total budgetary	11,707,359,882	836,663,655	...	12,260,456,816
65,349,715	...	...	...	65,349,715	L11c	Authorization for working capital advance account as established by Vote L20b, Appropriation Act No. 1, 1976. Limit $100,000,000. (Net)	(2,570,551)	...	67,920,266	(131,304)
13,086,217	...	...	...	13,086,217	L15	Loans in respect of housing projects. Special Appropriation Act, 1963. Limit $37,000,000. (Gross)	...	...	13,086,217	...
78,435,932	...	...	...	78,435,932		Total non-budgetary	(2,570,551)	...	81,006,483	(131,304)
						Total Department—				
...	**12,829,999,918**	**1**	**(285,976,382)**	**12,544,023,537**		**Budgetary**	**11,707,359,882**	**836,663,655**	**...**	**12,260,456,816**
78,435,932	**...**	**...**	**...**	**78,435,932**		**Non-budgetary**	**(2,570,551)**	**...**	**81,006,483**	**(131,304)**
						Emergency Preparedness Canada				
...	12,410,000	...	...	12,410,000	15	Operating expenditures				
...	...	341,782	...	341,782	15b	Operating expenditures				
...	...	...	(30,000)	(30,000)		Transfer to Vote 20				
...	12,410,000	341,782	(30,000)	12,721,782		Total—Vote 15	11,939,355	782,427	...	12,777,802

...	6,762,000	...	...	6,762,000	20	Grants and contributions				
...	...	7,950,000	...	7,950,000	20b	Contributions				
...	...	16,757,158	...	16,757,158	20c	Transfer of $30,000 from National Defence Vote 15				
...	...	...	30,000	30,000		Transfer from Vote 15				
...	6,762,000	24,707,158	30,000	31,499,158		Total—Vote 20	30,830,417	668,741	...	15,583,741
...	865,000	...	83,000	948,000	(S)	Contributions to employee benefit plans	948,000	...	...	871,000
...	**20,037,000**	**25,048,940**	**83,000**	**45,168,940**		**Total Program—Budgetary**	**43,717,772**	**1,451,168**	**...**	**29,232,543**
						Total Ministry—				
...	**12,850,036,918**	**25,048,941**	**(285,893,382)**	**12,589,192,477**		**Budgetary**	**11,751,077,654**	**838,114,823**	**...**	**12,289,689,359**
78,435,932	**...**	**...**	**...**	**78,435,932**		**Non-budgetary**	**(2,570,551)**	**...**	**81,006,483**	**(131,304)**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Operating				
...	1,406,813,000	...	...	(14,317,144)	14,811,249	(18,222,000)	1,389,085,105	Maritime forces	1,323,682,056	65,403,049	...	1,298,608,265
...	1,713,996,000	...	...	(17,443,347)	23,930,776	(106,354,000)	1,614,129,429	Land forces in Canada	1,621,568,000	(7,438,571)	...	1,552,626,000
...	2,449,232,000	...	...	(24,925,848)	28,389,096	(110,711,000)	2,341,984,248	Air forces in Canada	2,443,582,000	(101,597,752)	...	2,413,827,000
...	876,289,000	...	...	(8,917,998)	7,986,552	(14,431,000)	860,926,554	Canadian forces in Europe	799,952,000	60,974,554	...	918,089,000
...	337,721,000	...	...	(3,436,989)	4,229,666	(57,495,000)	281,018,677	Communication services	332,506,000	(51,487,323)	...	311,361,000
...	1,219,051,000	...	...	(12,406,289)	18,980,020	(35,641,000)	1,189,983,731	Personnel support	1,054,382,000	135,601,731	...	1,119,255,000
...	817,989,000	...	...	(8,324,679)	7,237,062	(2,403,000)	814,498,383	Materiel support	721,931,000	92,567,383	...	781,432,000
...	1,004,981,800	...	...	(10,227,705)	6,535,686	(53,542,000)	947,747,781	Policy direction and management services	411,994,000	535,753,781	...	448,501,000
...	(398,799,000)	...	...	...	...	398,799,000	...	Revenue credited to the vote	...	...	...	...
...	9,427,273,800	...	...	(99,999,999)	112,100,107	...	9,439,373,908	Total—Operating	8,709,597,056	729,776,852	...	8,843,699,265
								Capital				
...	965,484,000	1	...	35,596,478	...	...	1,001,080,479	Maritime forces	1,108,694,225	(107,613,746)	...	1,067,758,668
...	496,552,000	...	...	18,307,401	...	...	514,859,401	Land forces in Canada	481,888,000	32,971,401	...	467,311,000
...	478,400,000	...	...	17,638,154	...	...	496,038,154	Air forces in Canada	627,629,000	(131,590,846)	...	569,373,000
...	334,590,000	...	...	12,336,016	...	...	346,926,016	Canadian forces in Europe	256,216,000	90,710,016	...	217,561,000
...	85,765,000	...	...	3,162,074	...	...	88,927,074	Communication services	68,255,000	20,672,074	...	139,063,000
...	126,503,000	...	...	4,664,045	...	...	131,167,045	Personnel support	136,761,000	(5,593,955)	...	189,703,000
...	69,591,000	...	...	2,565,754	...	...	72,156,754	Materiel support	49,594,000	22,562,754	...	61,220,000
...	155,417,000	...	...	5,730,077	...	...	161,147,077	Policy direction and management services	52,573,000	108,574,077	...	90,855,000
...	2,712,302,000	1	...	99,999,999	...	...	2,812,302,000	Total—Capital	2,781,610,225	30,691,775	...	2,802,844,668
								Transfer payments				
...	401,864,000	...	...	...	(398,076,489)	...	3,787,511	Personnel support	3,787,511	...	...	417,979,780
...	288,560,118	...	...	...	...	...	288,560,118	Policy direction and management services	212,365,090	76,195,028	...	195,933,103
...	690,424,118	...	...	...	(398,076,489)	...	292,347,629	Total—Transfer payments	216,152,601	76,195,028	...	613,912,883
								Non-budgetary				
78,435,932	...	...	...	...	...	...	78,435,932	Policy direction and management services	(2,570,551)	...	81,006,483	(131,304)

								Departmental Summary				
...	2,354,075,000	1	...	21,279,334	14,811,249	...	2,390,165,584	Maritime forces	2,432,376,281	(42,210,697)	...	2,366,366,933
...	2,104,194,000	...	...	864,054	23,930,776	...	2,128,988,830	Land forces in Canada	2,103,456,000	25,532,830	...	2,019,937,000
...	2,816,921,000	...	...	(7,287,694)	28,389,096	...	2,838,022,402	Air forces in Canada	3,071,211,000	(233,188,598)	...	2,983,200,000
...	1,196,448,000	...	...	3,418,018	7,986,552	...	1,207,852,570	Canadian forces in Europe	1,056,168,000	151,684,570	...	1,135,650,000
...	365,991,000	...	...	(274,915)	4,229,666	...	369,945,751	Communication services	400,761,000	(30,815,249)	...	450,424,000
...	1,711,777,000	...	...	(7,742,244)	(379,096,469)	...	1,324,938,287	Personnel support	1,194,930,511	130,007,776	...	1,726,937,780
...	885,177,000	...	...	(5,758,925)	7,237,062	...	886,655,137	Materiel support	771,525,000	115,130,137	...	842,652,000
								Policy direction and management services—				
...	1,395,416,918	...	...	(4,497,628)	6,535,686	...	1,397,454,976	Budgetary	676,932,090	720,522,886	...	735,289,103
78,435,932	...	...	...	...	...	...	78,435,932	Non-budgetary	(2,570,551)	...	81,006,483	(131,304)
								Total Department—				
...	**12,829,999,918**	**1**	**...**	**...**	**(285,976,382)**	**...**	**12,544,023,537**	**Budgetary**	**11,707,359,882**	**836,663,655**	**...**	**12,260,456,816**
78,435,932	**...**	**...**	**...**	**...**	**...**	**...**	**78,435,932**	**Non-budgetary**	**(2,570,551)**	**...**	**81,006,483**	**(131,304)**
								Emergency Preparedness Canada				
...	12,416,000	341,782	...	(30,000)	83,000	...	12,810,782	Operating	12,347,012	463,770	...	12,953,765
...	859,000	...	...	...	...	...	859,000	Capital	540,343	318,657	...	695,037
...	6,762,000	24,707,158	...	30,000	...	...	31,499,158	Transfer payments	30,830,417	668,741	...	15,583,741
...	**20,037,000**	**25,048,940**	**...**	**...**	**83,000**	**...**	**45,168,940**	**Total Program—Budgetary**	**43,717,772**	**1,451,168**	**...**	**29,232,543**
								Total Ministry—				
...	**12,850,036,918**	**25,048,941**	**...**	**...**	**(285,893,382)**	**...**	**12,589,192,477**	**Budgetary**	**11,751,077,654**	**838,114,823**	**...**	**12,289,689,359**
78,435,932	**...**	**...**	**...**	**...**	**...**	**...**	**78,435,932**	**Non-budgetary**	**(2,570,551)**	**...**	**81,006,483**	**(131,304)**

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Grants				
							Personnel support				
...	51,000	...	...	...	16,464	67,464	(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	67,464	...	...	110,719
							Policy direction and management services				
							Civil pensions and annuities:				
...	200	...	...	...	...	200	Mrs. Mary Whittington	200	...	...	200
...	1,048	...	...	...	...	1,048	Mrs. Eleanor F Nixon	1,048	...	...	1,047
...	11,331	...	...	...	...	11,331	Mr. R P Thompson	11,244	87	...	10,703
...	280,000	...	...	...	...	280,000	Conference of Defence Associations	280,000	...	...	280,000
...	195,000	...	...	...	...	195,000	Army Cadet League of Canada	195,000	...	...	195,000
...	195,000	...	...	...	...	195,000	Air Cadet League of Canada	195,000	...	...	195,000
...	195,000	...	...	...	...	195,000	Navy League of Canada	195,000	...	...	195,000
...	9,490	...	...	...	...	9,490	Royal Canadian Naval Association	9,490	...	...	9,490
...	25,690	...	...	...	...	25,690	Naval Officers Association	25,690	...	...	25,690
...	34,255	...	...	...	...	34,255	Royal Canadian Air Force Association	34,255	...	...	34,255
...	10,285	...	...	...	...	10,285	Royal Canadian Navy Benevolent Fund	10,285	...	...	10,285
...	12,090	...	...	...	...	12,090	Royal Canadian Air Force Benevolent Fund	12,090	...	...	12,090
...	11,305	...	...	...	...	11,305	Canadian Forces Personnel Assistance Fund	...	11,305	...	11,305
...	170,065	...	...	...	...	170,065	Rifle associations	170,065	...	...	170,065
...	30,070	...	...	...	...	30,070	Military and united services institutes	30,070	...	...	30,070
...	18,000	...	...	...	...	18,000	Royal Military College Club of Canada	18,000	...	...	18,000
...	1,835,000	...	...	...	...	1,835,000	Canadian universities—Military studies	1,835,082	(82)	...	1,973,558
...	105,000	...	...	...	...	105,000	Canadian Institute of Strategic Studies	105,000	...	...	105,000

...	75,000	...	...	...	...	75,000	Centre for Conflict Studies	75,000	...	...	75,000
...	50,000	...	...	...	...	50,000	Canadian Institute of International Affairs	50,000	...	...	50,000
...	50,000	...	...	...	...	50,000	International Institute of Strategic Studies	50,000	...	...	50,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	25,000
...	3,313,829	...	...	...	...	3,313,829		3,302,519	11,310	...	3,476,758
...	**3,364,829**	**...**	**...**	**...**	**16,464**	**3,381,293**	**Total—Grants**	**3,369,983**	**11,310**	**...**	**3,587,477**
							Contributions				
							Personnel support				
...	6,380,000		...	...	(2,659,953)	3,720,047	(S) Payments under Parts I-IV of the Defence Services Pension Continuation Act	3,720,047	...	...	4,865,689
...	395,433,000	...	...	...	(395,433,000)	...	(S) Payments under the Supplementary Retirement Benefits Act	...	...	...	413,003,372
...	401,813,000	...	...	...	(398,092,953)	3,720,047		3,720,047	...	...	417,869,061
							Policy direction and management services				
...	76,542,000	...	...	...	...	76,542,000	NATO military budgets and agencies	75,691,451	850,549	...	48,580,742
...	166,560,000	...	...	...	...	166,560,000	NATO infrastructure—Capital expenditures	112,388,962	54,171,038	...	123,924,577
...	26,256,000	...	...	...	...	26,256,000	Mutual aid	9,532,118	16,723,882	...	9,759,730
...	4,860,000	...	...	...	...	4,860,000	Contributions to provinces and municipalities for capital assistance projects	2,894,777	1,965,223	...	1,551,263
...	10,000,000	...	...	...	...	10,000,000	Contributions under the defence industrial research program	7,564,320	2,435,680	...	7,691,633
...	228,289	...	...	...	...	228,289	Contribution to the International Maritime Satellite Organization	178,617	49,672	...	191,916
...	800,000	...	...	...	...	800,000	Contribution to the Civil Air Search and Rescue Association	812,326	(12,326)	...	756,484
...	285,246,289	...	...	...	...	285,246,289		209,062,571	76,183,718	...	192,456,345
...	**687,059,289**	**...**	**...**	**...**	**(398,092,953)**	**288,966,336**	**Total—Contributions**	**212,782,618**	**76,183,718**	**...**	**610,325,406**
							Departmental Summary by Activity				
...	401,864,000	...	...	...	(398,076,489)	3,787,511	Personnel support	3,787,511	..	...	417,979,780
...	288,560,118	...	...	...	...	288,560,118	Policy direction and management services	212,365,090	76,195,028	...	195,933,103
...	**690,424,118**	**...**	**...**	**...**	**(398,076,489)**	**292,347,629**	**Total Department**	**216,152,601**	**76,195,028**	**...**	**613,912,883**
							Emergency Preparedness Canada				
							Grants				
...	60,000	...	...	...	...	60,000	Research fellowships—Emergency planning	57,247	2,753	...	60,000
...	**60,000**	**...**	**...**	**...**	**...**	**60,000**	**Total—Grants**	**57,247**	**2,753**	**...**	**60,000**

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Contributions				
...	6,702,000	...	...	(200,000)	...	6,502,000	Contributions to the provinces and municipalities pursuant to the Emergency Preparedness Act	5,924,905	577,095	...	6,346,969
							Contributions to provinces for assistance relating to disasters:				
...	...	11,416,893	...	...	...	11,416,893	Manitoba	11,328,000	88,893	...	130,000
...	...	11,090,265	...	...	...	11,090,265	Quebec	11,090,265	...	...	9,046,772
...	...	2,200,000	...	200,000	...	2,400,000	British-Columbia	2,400,000	...	...	...
...	...	...	...	30,000	...	30,000	Contribution to the Major Industrial Accidents Co-ordinating Committee (MIACC)	30,000	...	...	...
...	**6,702,000**	**24,707,158**	**...**	**30,000**	**...**	**31,439,158**	**Total—Contributions**	**30,773,170**	**665,988**	**...**	**15,523,741**
...	**6,762,000**	**24,707,158**	**...**	**30,000**	**...**	**31,499,158**	**Total Program**	**30,830,417**	**668,741**	**...**	**15,583,741**
...	**697,186,118**	**24,707,158**	**...**	**30,000**	**(398,076,489)**	**323,846,787**	**Total Ministry**	**246,983,018**	**76,863,769**	**...**	**629,496,624**

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Budgetary (respendable revenues)			
Maritime forces			
Deductions from members for rations, quarters and clothing	14,000,000	14,168,772	14,033,000
Material and services provided to other Government departments	900,000	947,000	503,000
Medical and dental services	50,000	51,850	54,600
Provincial school grants and tuition fees	1,200,000	1,125,000	1,549,520
Other recoveries	2,072,000	2,675,000	2,601,880
	18,222,000	18,967,622	18,742,000
Land forces in Canada			
Deductions from members for rations, quarters and clothing	39,500,000	38,205,000	37,864,000
Material and services provided to other Government departments	61,042,000	49,085,855	46,515,475
Medical and dental services	40,000	42,431	43,100
Provincial school grants and tuition fees	2,000,000	1,725,000	2,597,247
Other recoveries	3,772,000	5,608,714	5,556,553
	106,354,000	94,667,000	92,576,375
Air forces in Canada			
Deductions from members for rations, quarters and clothing	52,000,000	50,647,000	50,435,000
Material and services provided to other Government departments	53,286,000	48,101,100	36,937,300
Medical and dental services	1,500,000	1,509,050	1,547,600
Provincial school grants and tuition fees	2,300,000	1,920,000	2,900,400
Other recoveries	1,625,000	7,311,850	7,919,700
	110,711,000	109,489,000	99,740,000
Canadian forces in Europe			
Deductions from members for rations, quarters and clothing	9,500,000	8,486,000	9,066,000
Material and services provided to other Government departments	120,000	96,550	97,800
Medical and dental services	3,920,000	3,949,100	4,215,000
Provincial school grants and tuition fees	82,000	64,000	91,349
Other recoveries	809,000	669,350	1,476,851
	14,431,000	13,265,000	14,947,000
Communication services			
Deductions from members for rations, quarters and clothing	2,013,000	2,275,000	2,197,000
Material and services provided to other Government departments	53,958,000	46,232,000	43,682,400
Medical and dental services	900,000	897,000	958,000
Other recoveries	624,000	925,000	934,600
	57,495,000	50,329,000	47,772,000
Personnel support			
Deductions from members for rations, quarters and clothing	19,000,000	17,943,000	18,510,000
Material and services provided to other Government departments	2,300,000	976,475	809,400
Medical and dental services	11,500,000	12,040,600	12,541,000
Provincial school grants and tuition fees	1,450,000	1,164,000	1,804,117
Other recoveries	1,391,000	838,925	2,784,483
	35,641,000	32,963,000	36,449,000
Materiel support			
Deductions from members for rations, quarters and clothing	2,000,000	1,991,000	1,958,000
Material and services provided to other Government departments	80,000	55,450	55,800
Medical and dental services	10,000	7,400	10,102
Other recoveries	313,000	300,150	370,098
	2,403,000	2,354,000	2,394,000
Policy direction and management services			
Deductions from members for rations, quarters and clothing	2,000,000	1,910,000	1,843,236
Material and services provided to other Government departments	39,600,000	11,750,460	22,927,043
Medical and dental services	145,000	148,000	152,000
Seconded personnel	6,000,000	9,095,964	4,111,386
Provincial school grants and tuition fees	1,000,000	768,415	1,288,355
Other recoveries	4,797,000	10,045,161	17,873,586
	53,542,000	33,718,000	48,195,606
Total Department—Budgetary	**398,799,000**	**355,752,622**	**360,815,981**
Total Ministry—Budgetary	**398,799,000**	**355,752,622**	**360,815,981**

Revenue

	Current year	Previous year
	$	$
Department		
Tax Revenue—		
Goods and services tax	839,712	83,877
Total Tax Revenue	**839,712**	**83,877**
Non-Tax Revenue—		
Return on investments—[1]		
Loans, investments and advances—		
Canadian Forces housing projects	420,106	609,989
Other accounts—		
Interest on loans to employees posted abroad	636,781	677,080
Interest earned from funds on deposit with suppliers	1,725,537	11,871,223
	2,782,424	13,158,292
Refunds of previous years' expenditure—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	32,327,010	63,725,314
Other non-tax revenue—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	15,352,797	5,085,327
Sale of non surplus material	209,387	249,565
	15,562,184	5,334,892
Total Non-Tax Revenue	**50,671,618**	**82,218,498**
Total Department	**51,511,330**	**82,302,375**

	Current year	Previous year
	$	$
Emergency Preparedness Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	69,478	...
Adjustments of Prior Year's Payables at Year End	107,505	...
Total Program	**176,983**	...
Ministry Summary		
Tax Revenue—		
Goods and services tax	839,712	83,877
Total Tax Revenue	839,712	83,877
Non-Tax Revenue—		
Return on investments	2,782,424	13,158,292
Refunds of previous years' expenditure	32,503,993	63,725,314
Other non-tax revenue	15,562,184	5,334,892
Total Non-Tax Revenue	50,848,601	82,218,498
Total Ministry	**51,688,313**	**82,302,375**

[1] Interest unless otherwise indicated.

SECTION 19

1991-92
PUBLIC ACCOUNTS

National Health and Welfare

Department
Federal Office of Regional Development—Quebec
Medical Research Council

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Department

Departmental Administration Program

Objective

To provide direction, planning, policy development, advisory and administrative support services to the Department.

Activity Description

Departmental Executive

The departmental executive activity is responsible for the overall management of the Department. It consists of the offices of the Minister of National Health and Welfare and the Minister of State for Seniors, and the office of the Deputy Minister of National Health and Welfare. In addition the activity provides secretariat services to the National Council of Welfare and the National Advisory Council on Aging. The Principal Nursing Officer, the Senior Advisory on the Status of Women, and the Secretariat for the Study of Canada's demographic future are also included in this activity.

Policy, Planning and Information

Policy development and strategic planning involves initiating and co-ordinating the policy development responsibilities of the Department, developing and assessing options for program change, identifying and assessing the significance of emerging health and social issues in the long-term and recommending policy approaches for addressing emerging trends. With regard to information systems, the activity plans, develops, and maintains systems that support the development, management, and evaluation of health and social policies and programs. This is achieved through the provision of technical and financial assistance to provinces, territories, and nationally recognized associations and agencies involved in health and welfare programs.

Intergovernmental and International Affairs

This activity co-ordinates the Department's participation in international health activities. In particular it is responsible for co-ordinating Canada's contribution to those international organizations to which Canada has made a financial commitment, where Canada plays an administrative or management role, or where Canada is a signatory to an agreement, such as the World Health Organization (WHO), the Pan American Health Organization, and meetings of the Commonwealth Health Ministers. As well the activity is responsible for advising on, and participation in, bilateral health relations with foreign governments. It also co-ordinates Canadian participation in international social affairs, and promotes cooperative relationships between international, governmental, and non-governmental organizations and their Canadian counterparts. It develops the Canadian position on social-policy issues being considered by the United Nations. Participates in the United Nations Commissions on social development and on narcotic drugs. The activity fosters relations with the Organization for Economic Co-operation and Development and with United Nations agencies concerning the disabled, the aged, youth, the family, and illicit use of drugs. Both the above components also have federal/provincial responsibilities. They are the liaison and co-ordination point with the provincial and territorial governments and work on a day-to-day basis with the central agencies on federal-provincial matters. They provide secretariat services for meetings of Ministers and Deputy Ministers of Health and Social Services, and monitor the work of federal/provincial advisory committees and working groups. The activity is also responsible for monitoring and obtaining international information on health and welfare matters. This information is analyzed and submitted for consideration in program planning for the Department. In addition it organizes visits of Ministers of health or welfare, and officials and scholars of foreign countries, to facilitate the exchange of information. The activity administers the World Health Organization Fellowship Program, through which Canadian health professionals carry out short-term studies abroad, and foreign professionals visit Canada on WHO fellowships to conduct studies in their field of specialization. It is responsible for the development and implementation of special international events such as "international years" and hosts major international conferences in which the Department has the lead federal role.

Corporate Management

In addition to its internal management, the activity provides the Department with services in the areas of administration, informatics, facilities planning and management, planning and financial administration, correspondence and parliamentary relations, management services, communications and personnel administration. The program Audit and Review sub-activity reports directly to the Deputy Minister and thereby provides independent evaluations of the effectiveness of departmental programs and reviews and assessments of the operations and activities which support the delivery of those programs. It is responsible for the design and execution of program evaluation projects and internal audits throughout the Department.

Objective

To protect, preserve, and improve the health of the Canadian public; and to enhance amateur sport.

Activity Description

Food Safety, Quality and Nutrition

Undertakes a wide range of regulatory and non-regulatory initiatives to ensure that the Canadian food supply is safe, nutritious and of high quality. Conducts research and evaluates scientific data on foods, food constituents, micro-organisms and microbial toxins, additives, agricultural chemicals and contaminants, given their actual or proposed use and occurrence in the Canadian diet. Establishes manufacturing and product standards and nutrient guidelines. Promotes and enforces domestic and foreign food industry compliance with these standards. Promotes understanding by industry of food safety and nutrition, and understanding by the public of the safe handling and use of foods.

Drug Safety, Quality and Efficacy

Ensures the timely acceptability for marketing in Canada of safe and effective drugs, their continued safety and effectiveness after evaluation and their judicious use. Conducts research into health hazards associated with the use of drugs. Establishes safety, quality and effectiveness standards and regulations. Evaluates products according to standards prior to their being placed on the market. Maintains surveillance to promote and enforce industry and product compliance with standards and regulations. Provides laboratory analysis to the Solicitor General. Provides information to health professionals to ensure the safe and effective use of drug products, and to consumers regarding drug safety. Monitors dangerous drug use and identifies abuse. Controls attempts to reduce the movement of dangerous drugs to the illicit market.

Environmental Quality and Hazards

Assesses and investigates the health effects of environmental pollutants. Assesses and controls medical devices, radiation sources and hazardous products. Monitors microbiological and chemical hazards associated with medical devices and promotes and enforces industry compliance with standards and regulations. Assesses the health effects of technological and sociological environments in conjunction with other organizational units in the Department.

National Health Surveillance

Measures changes in health and disease-risk factors in the Canadian population through applied epidemiological and laboratory microbiological studies and services, and disseminates such information throughout the health-care system, for the control and prevention of disease. Diagnoses and investigates disease outbreaks to minimize health and economic impacts. Provides national reference services for categorically identifying disease-producing bacteria, viruses and parasites. Works to control and prevent the spread of Human Immunodeficiency Virus (HIV) infection and reduce the health, social and economic impacts of HIV infections/AIDS.

Indian and Northern Health Services

Ensures the availability of health services for the Inuit and Status Indian populations of Canada and residents of the Yukon Territory, and ensures access to them. Provides treatment services where necessary, a variety of community health services, hospital services in some areas, the National Native Alcohol and Drug Abuse Program and a variety of non-insured health benefits in addition to provincial, territorial and municipal health services for clientele. Ensures provision of environmental health services to Indian Bands across Canada through formal agreement with occupational and environmental health services. Works with Indian communities so that they may assume responsibility and control of health programs in accordance with their own needs and priorities. Maintains accountability on behalf of the Minister for funds supporting Indian health programs and for the overall results of these programs after transfers are completed. Retains responsibility for health facilities, non-community-based training and education programs, for example Indian and Inuit Health Careers and Schools of Dental Therapy, and specifically negotiated responsibilities included as part of a transfer agreement.

Health Services and Promotion

Provides national leadership in health promotion by encouraging and assisting Canadians to adopt a way of life that enhances their physical, mental and social well-being. Promotes research and development of expertise in the health field by supporting the needs of the scientific community in the conduct of extramural research that culminates in improved health services. Provides leadership, professional and consultative services in the development, operation and change of health services oriented towards all Canadians including target groups with special needs.

Health Insurance

Administers the Canada Health Act, which establishes criteria and conditions for federal contributions to the provinces and territories in support of insured health services and certain extended health care services. Monitors and assesses the compatibility or provincial and territorial health care insurance plans with the Canada Health Act. Provides payments to the provinces and territories in accordance with the Canada Health Act and as provided under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act. Develops expertise in and provides assistance to health insurance plans and programs.

Occupational and Environmental Health Services
Provides an occupational health and safety program for the Public Service of Canada under authority delegated by the Treasury Board. Provides environmental health services relating to common carriers, including passenger-carrying railway trains, vessels and aircraft. Provides field quarantine officers for vessel inspection services and for any quarantine incident, to prevent the introduction into Canada of infectious or contagious diseases through the application of the Quarantine Act and Regulations through a formal agreement with Health Protection Branch. Provides public health engineering function and laboratory services for all clientele. Provides environmental health services to Indian bands across Canada, and to all residents of the Yukon, through formal agreements. The resources are included under the Indian and Northern Health Services activity.

Health Advisory Services
Promotes health and safety in the field of aviation and reduces the risk of aircraft accidents due to human factors, through Civil Aviation Medicine. Co-operates with all levels of government to support health care and social service systems in times of peacetime disasters, and ensures that a mechanism is in place to assist the Canadian Government to respond to the health and social-services needs of foreign countries in times of peacetime disasters, through Emergency Services. Advises the Canada Employment and Immigration Commission (CEIC) on claimants' entitlement to sickness/maternity benefits, through the Medical Advisory Unit. Identifies immigrants, refugees and certain classes of visitors who are medically unfit for admission to Canada, ensures that those in need admitted to Canada have access to emergency health services, ensures that federal employees and dependents are medically fit for posting abroad, and assists them to remain healthy while serving abroad, through Immigration and Overseas Health Services. Promotes research and development activities in Canada that investigate problems and issues of priority concern to Medical Services, through research and development.

Fitness and Amateur Sport
Provides core support to the infrastructure of the Canadian sport system through contributions to National Sport Organizations. Provides support to Canadian athletes in their endeavour to attain the highest possible level of achievement. Provides support to domestic sport programs designed to improve the range and quality of competitive opportunities for Canadians at all levels. Provides financial and technical assistance to national fitness and recreation organizations. Provides proactive leadership in setting national and international strategies, in bringing public and private sectors together at all levels in the development and implementation of programs and opportunities, and in enhancing the capacity for reaching target markets. Co-ordinates the development of strategies and policies that guide Canada's international sport and fitness relations and positions. Services in a leadership role to protect and advance certain international sport and fitness issues. Provides support to encourage Canadians' participation in international sport and fitness organizations. Provides technical and administration assistance programs to developing nations, enhancing Canada's profile abroad. Provides overall executive and strategic direction and communication on program initiatives through policy advice and guidance, planning, financial and administrative services, promotion and communications support services to ensure program resources are directed in an effective manner, and that more Canadians are aware of the benefits of sport and physical activity.

Program Administration
Provides direction, management, planning, program-specific policy development, direct delivery support services, scientific support services and annual resources.

Social Program

Objective

To maintain and improve the income security of the people of Canada, and to develop, promote, and implement social welfare policies and programs which support and advance the well-being of the people of Canada.

Activity Description

Income Security
Provides older Canadians, through the Canada Pension Plan and Old Age Security Act, a basic level of income to assist them to live in dignity (special income-tested provisions, such as the Guaranteed Income Supplement for pensioners with limited income and spouse's allowance for spouses of pensioners and for widows and widowers aged 60-64, are essential components of this activity). Provides income protection for disabled Canada Pension Plan contributors and their families. Assists financially survivors (widows, widowers and orphans) when the family has suffered a loss of income through the death of a Canada Pension Plan contributor. Assists families with the cost of child-rearing as part of Canada's overall child benefits system. Ensures that migrants to and from Canada are able to exercise social security rights they acquired in their countries of origin to the greatest extent possible, through international security agreements.

Cost-Shared Programs

Shares 50% of the cost to the provinces and territories for providing social assistance to persons in need, and welfare services to persons in need or likely to become in need under the Canada Assistance Plan Act, and comprehensive programs for the vocational rehabilitation of physically and mentally disabled persons under the Vocational Rehabilitation of Disabled Persons Act, and programs under the Alcohol and Drug Treatment and Rehabilitation Agreements.

Social Development

Provides contributions to social services organizations, schools of social work, individuals and other levels of Government for research and demonstration activities. Provides sustaining grants to national voluntary social service organizations. Provides consultative, informational and promotional services and financial support (including Contribution Programs) to governmental and non-governmental organizations concerned with specific issues and related social services, with the following areas of focus: persons with disabilities, family violence, (child abuse, child sexual abuse, spousal abuse and elder abuse) child care, independent living centres and international and interprovincial adoptions. Provides contributions programs, designed to encourage groups of seniors and those who work with them to design and implement projects which contribute to their well-being, independence, quality of life and betterment of their communities.

Program Administration

Provides direction, management, planning, and program-specific policy positions and advice for the Minister and senior managers.

Federal Office of Regional Development—Quebec

Objective

To promote the economic development of the regions of Quebec with low incomes, slow economic growth, or inadequate possibilities for productive employment, by emphasizing long-term economic development and sustainable employment and income creation, while concentrating efforts on small and medium-sized enterprises and on the development and enhancement of entrepreneurial talent.

Activity Description

Promotion of the Economic Development of the regions of Quebec

To coordinate, support and promote regional economic development in Quebec, in large part through federal-provincial arrangements with the Province of Quebec for the central and resource regions, and through direct federal programs to deal with specific needs.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health sciences.

Activity Description

Grants and Scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
						Department				
						Departmental Administration Program				
...	73,059,000	...	...	73,059,000	1	Program expenditures				
...	...	7,302,417	...	7,302,417	1c	Program expenditures				
...	73,059,000	7,302,417	...	80,361,417		Total—Vote 1	77,821,770	2,539,647	...	77,446,838
...	51,100	...	(4,258)	46,842	(S)	Minister of National Health and Welfare—Salary and motor car allowance	46,842	...	...	49,145
...	7,813,000	...	747,000	8,560,000	(S)	Contributions to employee benefit plans	8,560,000	...	...	7,832,000
...	...	...	33	33	(S)	Refunds of amounts credited to revenue in previous years	33	...	...	...
...	**80,923,100**	**7,302,417**	**742,775**	**88,968,292**		**Total Program—Budgetary**	**86,428,645**	**2,539,647**	**...**	**85,327,983**
						Health Program				
...	752,771,000	...	...	752,771,000	5	Operating expenditures				
...	...	22,179,313	...	22,179,313	5c	Operating expenditures				
...	...	...	2,793,119	2,793,119		Transfer from TB Vote 5[1]				
...	...	...	(249,999)	(249,999)		Transfer to: Vote 10				
...	...	...	(5,739,999)	(5,739,999)		Vote 15				
...	752,771,000	22,179,313	(3,196,879)	771,753,434		Total—Vote 5	767,127,964	4,625,470	...	733,846,202
...	54,318,000	...	...	54,318,000	10	Capital expenditures				
...	...	1	...	1	10b	Transfer of $249,999 from National Health and Welfare Vote 5				
...	...	2,349,500	...	2,349,500	10c	Capital expenditures				
...	...	...	249,999	249,999		Transfer from Vote 5				
...	54,318,000	2,349,501	249,999	56,917,500		Total—Vote 10	52,170,791	4,746,709	...	48,572,536
...	279,221,000	...	...	279,221,000	15	Grants and contributions				
...	...	1	...	1	15b	Transfer of $5,739,999 from National Health and Welfare Vote 5				
...	...	25,068,000	...	25,068,000	15c	Contributions				
...	...	...	5,739,999	5,739,999		Transfer from Vote 5				
...	279,221,000	25,068,001	5,739,999	310,029,000		Total—Vote 15	301,932,375	8,096,625	...	289,883,916
...	5,801,000,000	897,000,000	(9,566,600)	6,688,433,400	(S)	Payments for insured health services and extended health care services	6,688,433,400	...	...	6,033,032,500

...	34,317,000	...	3,272,345	37,589,345	(S)	Contributions to employee benefit plans	37,589,345	...	...	33,343,043
...	...	...	54,023	54,023	(S)	Refunds of amounts credited to revenue in previous years	54,023	...	...	170,775
...	**6,921,627,000**	**946,596,815**	**(3,447,113)**	**7,864,776,702**		**Total Program—Budgetary**	**7,847,307,898**	**17,468,804**	**...**	**7,138,848,972**
						Social Program				
...	95,028,000	...	...	95,028,000	20	Operating expenditures				
...	...	3,698,978	...	3,698,978	20c	Operating expenditures				
...	...	...	623,000	623,000		Transfer from TB Vote 5(1)				
...	95,028,000	3,698,978	623,000	99,349,978		Total—Vote 20	96,287,526	3,062,452	...	97,098,279
...	198,273,000	...	...	198,273,000	25	Grants and contributions				
...	...	24,950,000	...	24,950,000	25c	Contributions				
...	198,273,000	24,950,000	...	223,223,000		Total—Vote 25	219,081,280	4,141,720	...	178,877,668
...	5,687,000,000	231,900,000	211,430,611	6,130,330,611	(S)	Canada Assistance Plan payments (Canada Assistance Plan, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act)	6,130,330,611	...	...	5,966,926,189
...	2,806,000,000	13,000,000	2,128,900	2,821,128,900	(S)	Family allowance payments (Family Allowances Act)	2,821,128,900	...	...	2,736,015,663
...	14,065,000,000	(228,000,000)	(28,707,879)	13,808,292,121	(S)	Old age security payments (Old Age Security Act)	13,808,292,121(2)	...	...	12,781,212,054(2)
...	4,335,000,000	(188,000,000)	(7,744,270)	4,139,255,730	(S)	Guaranteed income supplement payments (Old Age Security Act)	4,139,255,730(2)	...	...	3,928,391,486(2)
...	504,000,000	(57,000,000)	(1,304,298)	445,695,702	(S)	Spouse's allowance payments (Old Age Security Act)	445,695,702(2)	...	...	421,212,054(2)
...	15,570,000	...	1,489,000	17,059,000	(S)	Contributions to employee benefit plans	17,059,000	...	...	15,489,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	400
...	**27,705,871,000**	**(199,451,022)**	**177,915,064**	**27,684,335,042**		**Total Program—Budgetary**	**27,677,130,870**	**7,204,172**	**...**	**26,125,222,793**
...	**34,708,421,100**	**754,448,210**	**175,210,726**	**35,638,080,036**		**Total Department—Budgetary**	**35,610,867,413**	**27,212,623**	**...**	**33,349,399,748**
						Federal Office of Regional Development—Quebec(3)				
...	...	1	...	1	26c	Operating expenditures—Transfer of $15,408,800 from Industry, Science and Technology Vote 20				
...	...	...	15,408,800	15,408,800		Transfer from Vote 20 (Industry, Science and Technology)				
...	...	1	15,408,800	15,408,801		Total—Vote 26c	14,572,823	835,978	...	13,686,955
...	...	1	...	1	27c	The grants listed in the Estimates and contributions—Transfer of $140,087,400 from Industry, Science and Technology Vote 25				
...	...	...	140,087,400	140,087,400		Transfer from Vote 25 (Industry, Science and Technology)				
...	...	1	140,087,400	140,087,401		Total—Vote 27c	139,890,965	196,436	...	199,288,596

Ministry Summary—*Concluded*

Source of authorities							Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
$	$	$	$	$			$	$	$	$
...	...	20,000,000	1,051,867	21,051,867	(S)	Liabilities under the Small Businesses Loans Act	21,051,867	...	...	11,775,194
...	...	...	403,750	403,750	(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	403,750	...	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,740,211
...	**...**	**20,000,002**	**156,951,817**	**176,951,819**		**Total Program—Budgetary**	**175,919,405**	**1,032,414**	**...**	**226,490,956**(3)
						Medical Research Council				
...	6,263,000	...	...	6,263,000	30	Operating expenditures	6,150,792	112,208	...	5,974,179
...	240,814,000	...	...	240,814,000	35	Grants	240,797,453	16,547		235,420,766
...	490,000	...	47,000	537,000	(S)	Contributions to employee benefit plans	537,000	...	...	467,059
...	**247,567,000**	**...**	**47,000**	**247,614,000**		**Total Program—Budgetary**	**247,485,245**	**128,755**	**...**	**241,862,004**
...	**34,955,988,100**	**774,448,212**	**332,209,543**	**36,062,645,855**		**Total Ministry—Budgetary**	**36,034,272,063**	**28,373,792**	**...**	**33,817,752,708**(3)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contigencies.

(2) The Breakdown of Old Age Security Act payments into old age security, garanteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(3) During the year, Federal Office of Regional Development—Quebec was created. Certain responsibilities have been transferred from Industry, Science and Technology to this new agency. Therefore, the previous year's expenditure has been restated by $226,490,956.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Department				
								Departmental Administration Program				
								Operating				
...	6,203,100	...	...	3,973,712	174,142	(13,000)	10,337,954	Departmental executive	9,549,513	788,441	...	7,743,689
...	10,265,000	104,000	...	446,957	(32,400)	(85,000)	10,698,557	Policy, planning and information	9,939,462	759,095	...	8,972,105
...	1,831,000	...	...	879,291	37,800	...	2,748,091	Intergovernmental and international affairs	2,663,091	85,000	...	2,177,222
...	61,096,000	6,084,417	...	(6,605,071)	563,233	(1,444,000)	59,694,579	Corporate management	58,987,929	706,650	...	60,687,416
								Revenue credited to the vote:				
...	(13,000)	...	...	...	...	13,000	...	Departmental executive	...	...	...	...
...	(85,000)	...	...	...	...	85,000	...	Policy, planning and information	...	...	...	...
...	(1,360,000)	...	...	(84,000)	...	1,444,000(1)	...	Corporate management	...	...	...	...
...	77,937,100	6,188,417	...	(1,389,111)	742,775	...	83,479,181	Total—Operating	81,139,995	2,339,186	...	79,580,432
								Capital				
...	13,000	...	...	99,160	...	...	112,160	Departmental executive	112,159	1	...	243,322
...	3,000	...	...	239,755	...	...	242,755	Policy, planning and information	242,755	...	...	106,751
...	5,000	...	...	6,389	...	...	11,389	Intergovernmental and international affairs	11,389	...	...	90,831
...	354,000	15,000	...	1,543,807	...	...	1,912,807	Corporate management	1,912,807	...	...	2,185,647
...	375,000	15,000	...	1,889,111	...	...	2,279,111	Total—Capital	2,279,110	1	...	2,626,551
								Transfer payments				
...	1,431,000	...	...	(500,000)	...	...	931,000	Policy, planning and information	931,000	...	...	1,431,000
...	1,175,000	1,099,000	...	...	...	...	2,274,000	Intergovernmental and international affairs	2,078,540	195,460	...	1,685,000
...	5,000	...	...	...	...	...	5,000	Corporate management	...	5,000	...	5,000
...	2,611,000	1,099,000	...	(500,000)	...	...	3,210,000	Total—Transfer payments	3,009,540	200,460	...	3,121,000

Programs by Activity—*Continued*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Program Summary				
...	6,203,100	...	...	4,072,872	174,142	...	10,450,114	Departmental executive	9,661,672	788,442	...	7,987,011
...	11,614,000	104,000	...	186,712	(32,400)	...	11,872,312	Policy, planning and information	11,113,217	759,095	...	10,509,856
...	3,011,000	1,099,000	...	885,680	37,800	...	5,033,480	Intergovernmental and international affairs	4,753,020	280,460	...	3,953,053
...	60,095,000	6,099,417	...	(5,145,264)	563,233	...	61,612,386	Corporate management	60,900,736	711,650	...	62,878,063
...	**80,923,100**	**7,302,417**	...	...	**742,775**	...	**88,968,292**	**Total Program—Budgetary**	**86,428,645**	**2,539,647**	...	**85,327,983**
								Health Program				
								Operating				
...	52,041,000	50,000	639,000	(1,831,384)	(251,556)	...	50,647,060	Food safety, quality and nutrition	50,553,593	93,467	...	48,028,061
...	63,561,000	...	704,000	3,540,809	(321,019)	...	67,484,790	Drug safety, quality and efficacy	67,483,135	1,655	...	69,475,824
...	35,206,000	2,041,500	315,000	(2,393,884)	(148,046)	...	35,020,570	Environmental quality and hazards	34,231,561	789,009	...	31,051,830
...	25,117,000	930,000	210,000	(3,949,982)	(206,828)	...	22,100,190	National health surveillance	21,847,378	252,812	...	23,063,662
...	448,177,000	16,318,815	776,199	9,527,843	(34,560)	...	474,765,297	Indian and northern health services	474,648,163	117,134	...	436,710,287
...	43,284,000	585,000	...	(8,415,500)	(76,156)	...	35,377,344	Health services and promotion	32,709,541	2,667,803	...	41,331,024
...	1,371,000	...	...	121,800	(16,365)	...	1,476,435	Health insurance	1,320,789	155,646	...	1,522,360
...	22,063,000	1,426,000	...	1,086,060	(128,049)	...	24,447,011	Occupational and environmental health services	24,404,126	42,885	...	28,010,090
...	16,017,000	...	...	264,400	(168,946)	...	16,112,454	Health advisory services	16,059,598	52,856	...	16,753,872
...	9,370,000	828,000	...	259,988	65,640	...	10,523,628	Fitness and amateur sport	10,256,909	266,719	...	11,292,452
...	70,881,000	...	148,920	(4,200,150)	4,612,253	...	71,442,023	Program administration	71,255,384	186,639	...	60,121,398
...	787,088,000	22,179,315	2,793,119	(5,990,000)	3,326,368	...	809,396,802	Total—Operating	804,770,177	4,626,625	...	767,360,860
								Capital				
...	6,446,000	...	...	1,549,000	...	...	7,995,000	Food safety, quality and nutrition	7,991,890	3,110	...	10,935,798
...	1,054,000	...	...	...	...	...	1,054,000	Drug safety, quality and efficacy	856,666	197,334	...	1,950,543
...	1,907,000	366,500	...	83,500	...	...	2,357,000	Environmental quality and hazards	2,108,914	248,086	...	1,150,084
...	1,778,000	...	...	66,500	...	...	1,844,500	National health surveillance	1,632,895	211,605	...	1,930,900
...	17,199,000	...	...	(6,199,000)	...	...	11,000,000	Indian and northern health services	10,970,626	29,374	...	13,126,723

...	...	...	...	215,800	...	...	215,800	Health services and promotion	195,746	20,054	...	396,259
...	...	...	...	65,600	...	...	65,600	Health insurance	30,773	34,827	...	8,387
...	1,160,000	...	...	1,500,000	...	...	2,660,000	Occupational and environmental health services	2,192,122	467,878	...	1,741,377
...	235,000	...	...	...	...	...	235,000	Health advisory services	122,281	112,719	...	250,979
...	22,000	...	...	24,000	...	...	46,000	Fitness and amateur sport	42,296	3,704	...	133,408
...	24,517,000	1,983,000	...	2,944,600	...	...	29,444,600	Program administration	26,027,736	3,416,864	...	16,947,238
...	54,318,000	2,349,500	...	250,000	...	...	56,917,500	Total—Capital	52,171,945	4,745,555	...	48,571,696
								Transfer payments				
...	15,000	...	...	25,000	...	...	40,000	Food safety, quality and nutrition	40,000	...	...	15,000
...	...	...	...	...	...	...	...	Drug safety, quality and efficacy	...	...	...	3,000
...	105,000	...	...	...	...	...	105,000	Environmental quality and hazards	105,000	...	...	55,000
...	8,700,000	...	...	(2,084,000)	...	...	6,616,000	National health surveillance	5,339,314	1,276,686	...	6,352,141
...	163,169,000	12,288,000	...	(2,559,000)	...	...	172,898,000	Indian and northern health services	168,383,754	4,514,246	...	150,685,910
...	...	850,000	...	...	...	...	850,000	Occupational and environmental health services	386,671	463,329	...	...
...	41,603,000	...	...	9,913,000	...	...	51,516,000	Health services and promotion	50,482,279	1,033,721	...	56,155,867
...	5,801,000,000	897,000,000	...	...	(9,566,600)	...	6,688,433,400	Health insurance	6,688,433,400	...	...	6,033,032,500
...	65,629,000	11,930,000	...	445,000	...	...	78,004,000	Fitness and amateur sport	77,195,358	808,642	...	76,616,998
...	6,080,221,000	922,068,000	...	5,740,000	(9,566,600)	...	6,998,462,400	Total—Transfer payments	6,990,365,776	8,096,624	...	6,322,916,416
								Program Summary				
...	58,502,000	50,000	639,000	(257,384)	(251,556)	...	58,682,060	Food safety, quality and nutrition	58,585,483	96,577	...	58,978,859
...	64,615,000	...	704,000	3,540,809	(321,019)	...	68,538,790	Drug safety, quality and efficacy	68,339,801	198,989	...	71,429,367
...	37,218,000	2,408,000	315,000	(2,310,384)	(148,046)	...	37,482,570	Environmental quality and hazards	36,445,475	1,037,095	...	32,256,914
...	35,595,000	930,000	210,000	(5,967,482)	(206,828)	...	30,560,690	National health surveillance	28,819,587	1,741,103	...	31,346,703
...	628,545,000	28,606,815	776,199	769,843	(34,560)	...	658,663,297	Indian and northern health services	654,002,543	4,660,754	...	600,522,920
...	84,887,000	585,000	...	1,713,300	(76,156)	...	87,109,144	Health services and promotion	83,387,566	3,721,578	...	97,883,150
...	5,802,371,000	897,000,000	...	187,400	(9,582,965)	...	6,689,975,435	Health insurance	6,689,784,962	190,473	...	6,034,563,247
...	23,223,000	1,426,000	...	2,586,060	(128,049)	...	27,107,011	Occupational and environmental health services	26,982,919	124,092	...	29,751,467
...	16,252,000	...	...	264,400	(168,946)	...	16,347,454	Health advisory services	16,181,879	165,575	...	17,004,851
...	75,021,000	12,758,000	...	728,988	65,640	...	88,573,628	Fitness and amateur sport	87,494,563	1,079,065	...	88,042,858
...	95,398,000	1,983,000	148,920	(1,255,550)	4,612,253	...	100,886,623	Program administration	97,283,120	3,603,503	...	77,068,636
...	**6,921,627,000**	**946,596,815**	**2,793,119**	**...**	**(6,240,232)**	**...**	**7,864,776,702**	**Total Program—Budgetary**	**7,847,307,898**	**17,468,804**	**...**	**7,138,848,972**

Programs by Activity—*Concluded*

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Social Program				
								Operating				
...	134,779,000	104,346	623,000	(179,340)	(236,646)	(52,482,200)	82,608,160	Income security	81,490,941	1,117,219	...	85,559,593
...	7,150,000	938,946	...	(379,164)	(38,675)	...	7,671,107	Cost-shared programs	7,671,107	...	...	6,732,681
...	15,608,000	2,605,686	...	297,952	8,468	...	18,520,106	Social development	17,625,075	895,031	...	11,442,555
...	6,179,000	...	...	(330,500)	1,755,853	(2,361,800)	5,242,553	Program administration	4,289,737	952,816	...	6,623,607
								Revenue credited to the vote:				
...	(51,668,000)	...	...	(814,200)	...	52,482,200(1)	...	Income security	...	...	...	...
...	(2,035,000)	...	...	(326,800)	...	2,361,800(1)	...	Program administration	...	...	...	...
...	110,013,000	3,648,978	623,000	(1,732,052)	1,489,000	...	114,041,926	Total—Operating	111,076,860	2,965,066	...	110,358,436
								Capital				
...	272,000	50,000	...	903,456	...	...	1,225,456	Income security	1,225,456	...	...	1,662,416
...	...	...	...	445,520	...	...	445,520	Cost-shared programs	445,520	...	...	145,461
...	...	...	...	392,478	...	...	392,478	Social development	392,477	1	...	322,915
...	313,000	...	...	(9,402)	...	...	303,598	Program administration	206,213	97,385	...	98,450
...	585,000	50,000	...	1,732,052	...	...	2,367,052	Total—Capital	2,269,666	97,386	...	2,229,242
								Transfer payments				
...	21,710,000,000	(460,000,000)	...	...	(35,627,547)	...	21,214,372,453	Income security	21,214,372,453	...	...	19,866,831,257
...	5,825,700,000	256,250,000	...	...	211,430,611	...	6,293,380,611	Cost-shared programs	6,292,453,063	927,548	...	6,088,353,191
...	59,573,000	600,000	...	...	...	...	60,173,000	Social development	56,958,828	3,214,172	...	57,450,667
...	27,595,273,000	(203,150,000)	...	...	175,803,064	...	27,567,926,064	Total—Transfer payments	27,563,784,344	4,141,720	...	26,012,635,115
								Program Summary				
...	21,793,383,000	(459,845,654)	623,000	(90,084)	(35,864,193)	...	21,298,206,069	Income security	21,297,088,850	1,117,219	...	19,954,053,266
...	5,832,850,000	257,188,946	...	66,356	211,391,936	...	6,301,497,238	Cost-shared programs	6,300,569,690	927,548	...	6,095,231,333
...	75,181,000	3,205,686	...	690,430	8,468	...	79,085,584	Social development	74,976,380	4,109,204	...	69,216,137
...	4,457,000	...	...	(666,702)	1,755,853	...	5,546,151	Program administration	4,495,950	1,050,201	...	6,722,057
...	**27,705,871,000**	**(199,451,022)**	**623,000**	**...**	**177,292,064**	**...**	**27,684,335,042**	**Total Program—Budgetary**	**27,677,130,870**	**7,204,172**	**...**	**26,125,222,793**
...	**34,708,421,100**	**754,448,210**	**3,416,119**	**...**	**171,794,607**	**...**	**35,638,080,036**	**Total Department—Budgetary**	**35,610,867,413**	**27,212,623**	**...**	**33,349,399,748**

								Federal Office of Regional Development—Quebec(2)				
								Operating				
...	...	1	15,408,800	...	...	...	15,408,801	Promotion of the economic development of the regions of Quebec	14,139,369	1,269,432	...	14,593,932
								Capital				
...	...	...	...	...	...	...	...	Promotion of the economic development of the regions of Quebec	433,454	(433,454)	...	833,234
								Transfer payments				
...	...	20,000,001	140,087,400	...	1,455,617	...	161,543,018	Promotion of the economic development of the regions of Quebec	161,346,582	196,436	...	211,063,790
...	**...**	**20,000,002**	**155,496,200**	**...**	**1,455,617**	**...**	**176,951,819**	**Total Program—Budgetary**	**175,919,405**	**1,032,414**	**...**	**226,490,956**(2)
								Medical Research Council				
								Operating				
...	6,300,000	...	...	...	47,000	...	6,347,000	Administration	6,141,412	205,588	...	6,267,291
								Capital				
...	453,000	...	...	...	...	...	453,000	Administration	546,380	(93,380)	...	173,947
								Transfer payments				
...	240,814,000	...	...	...	...	...	240,814,000	Grants and scholarships	240,797,453	16,547	...	235,420,766
								Program Summary				
...	240,814,000	...	...	...	...	...	240,814,000	Grants and scholarships	240,797,453	16,547	...	235,420,766
...	6,753,000	...	...	...	47,000	...	6,800,000	Administration	6,687,792	112,208	...	6,441,238
...	**247,567,000**	**...**	**...**	**...**	**47,000**	**...**	**247,614,000**	**Total Program—Budgetary**	**247,485,245**	**128,755**	**...**	**241,862,004**
...	**34,955,988,100**	**774,448,212**	**158,912,319**	**...**	**173,297,224**	**...**	**36,062,645,855**	**Total Ministry—Budgetary**	**36,034,272,063**	**28,373,792**	**...**	**33,817,752,708**(2)

(1) The amount of revenue credited to the vote available for spending was increased during the year.

(2) During the year, Federal Office of Regional Development—Quebec was created. Certain responsibilities have been transferred from Industry, Science and Technology to this new agency. Therefore, the previous year's expenditure has been restated by $226,490,956.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Department				
							Departmental Administration Program				
							Grants				
							Intergovernmental and international affairs				
...	175,000	99,000	...	...	...	274,000	Membership fees to international organizations	168,205	105,795	...	175,000
...	1,000,000	...	...	...	...	1,000,000	Grant to the United Nations Fund for Drug Abuse Control	1,000,000	...	...	1,000,000
...	...	1,000,000	...	...	...	1,000,000	Grant to the International Agency for Research on Cancer	910,335	89,665	...	510,000
...	1,175,000	1,099,000	...	...	...	2,274,000		2,078,540	195,460	...	1,685,000
							Corporate management				
...	5,000	...	...	...	...	5,000	Grants to voluntary health and social services organizations under the Thérèse Casgrain Award	...	5,000	...	5,000
...	**1,180,000**	**1,099,000**	**...**	**...**	**...**	**2,279,000**	**Total—Grants**	**2,078,540**	**200,460**	**...**	**1,690,000**
							Contributions				
							Policy, planning and information				
...	1,431,000	...	...	(500,000)	...	931,000	Contributions to provinces, territories and nationally recognized associations and agencies for the development of health or welfare information systems	931,000	...	...	1,431,000
...	**1,431,000**	**...**	**...**	**(500,000)**	**...**	**931,000**	**Total—Contributions**	**931,000**	**...**	**...**	**1,431,000**
							Program Summary by Activity				
...	1,431,000	...	...	(500,000)	...	931,000	Policy, planning and information	931,000	...	...	1,431,000
...	1,175,000	1,099,000	...	...	...	2,274,000	Intergovernmental and international affairs	2,078,540	195,460	...	1,685,000
...	5,000	...	...	...	...	5,000	Corporate management	...	5,000	...	5,000
...	**2,611,000**	**1,099,000**	**...**	**(500,000)**	**...**	**3,210,000**	**Total Program**	**3,009,540**	**200,460**	**...**	**3,121,000**
							Health Program				
							Grants				
							Food safety, quality and nutrition				
...	15,000	...	...	25,000	...	40,000	National Food Distribution Centre	40,000	...	...	15,000

							Environmental quality and hazards				
...	100,000	...	...	...	...	100,000	World Health Organization	100,000	...	...	50,000
...	5,000	...	...	...	...	5,000	International Commission on Radiological Protection	5,000	...	...	5,000
...	105,000	...	...	...	...	105,000		105,000	...	...	55,000
							Indian and northern health services				
...	100,000	...	...	...	...	100,000	Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies	82,750	17,250	...	98,700
							Health services and promotion				
...	2,899,000	...	...	...	...	2,899,000	Grants to national voluntary health organizations to assist with the operating costs of national offices	2,793,000	106,000	...	2,899,000
...	3,520,000	...	...	2,000,000	...	5,520,000	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	5,190,658	329,342	...	4,948,311
...	2,000,000	...	...	(1,696,000)	...	304,000	Grant to the Canadian Centre on Substance Abuse to continue its operations in respect of alcohol and drug abuse prevention, public education, treatment and rehabilitation activities	...	304,000	...	2,000,000
...	8,419,000	...	...	304,000	...	8,723,000		7,983,658	739,342	...	9,847,311
...	**8,639,000**	**...**	**...**	**329,000**	**...**	**8,968,000**	**Total—Grants**	**8,211,408**	**756,592**	**...**	**10,016,011**
							Contributions				
							Drug safety, quality and efficacy				
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,000
							National health surveillance				
...	8,700,000	...	...	(2,084,000)	...	6,616,000	Contributions to all institutions, corporations, societies (with the exception of departments, agencies and corporations of the Government of Canada) including Canadian universities and hospitals, provincial and municipal departments and agencies and societies of health professionals, and Canadian citizens and landed immigrants in support of the national AIDS program	5,339,314	1,276,686	...	6,342,141
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	10,000
...	8,700,000	...	...	(2,084,000)	...	6,616,000		5,339,314	1,276,686	...	6,352,141
							Indian and northern health services				
...	17,321,000	...	...	...	...	17,321,000	Payments to Indian bands, associations or groups for the control and provision of health services	16,407,797	913,203	...	10,589,487

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	10,078,000	2,945,000	...	...	...	13,023,000	Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health facilities and institutions as well as of hospital and health care equipment	12,404,853	618,147	...	13,621,418
...	846,000	...	...	...	...	846,000	Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	846,000	...	...	782,800
...	79,077,000	9,343,000	...	(2,559,000)	...	85,861,000	Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for community health representatives, medical transportation, health care professionals, promotion and support services	85,319,387	541,613	...	69,812,069
...	50,402,000	...	...	...	...	50,402,000	Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	48,631,074	1,770,926	...	52,650,329
...	1,027,000	...	...	...	...	1,027,000	Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	873,427	153,573	...	864,175
...	2,458,000	...	...	...	...	2,458,000	Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	2,233,447	224,553	...	2,266,932
...	1,860,000	...	...	...	...	1,860,000	Contributions to Indian bands, Indian and Inuit associations or groups or local governments, and to professional associations or educational institutions under the Family Violence Program	1,585,019	274,981	...	...
...	163,069,000	12,288,000	...	(2,559,000)	...	172,798,000		168,301,004	4,496,996	...	150,587,210

...	...	850,000	...	...	...	850,000	Occupational and environmental health services	386,671	463,329	...	...
							Health services and promotion				
...	26,564,000	...	...	1,663,000	...	28,227,000	Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	28,227,000	...	...	30,355,207
...	6,620,000	...	...	7,146,000	...	13,766,000	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	13,471,621	294,379	...	14,783,224
...	...	...	...	800,000	...	800,000	Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse	800,000	...	...	800,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	370,125
...	33,184,000	...	...	9,609,000	...	42,793,000		42,498,621	294,379	...	46,308,556
							Health insurance				
							(S) Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act:				
...	4,407,000,000	699,660,000	...	...	(7,461,948)	5,099,198,052	Insured health services program	5,276,164,900	(176,966,848)	...	4,708,847,000
...	1,394,000,000	197,340,000	...	...	(2,104,652)	1,589,235,348	Extended health care services program	1,412,268,500	176,966,848	...	1,324,185,500
...	5,801,000,000	897,000,000	...	...	(9,566,600)	6,688,433,400		6,688,433,400	...	...	6,033,032,500
							Fitness and amateur sport				
...	44,065,000	...	...	(393,000)	...	43,672,000	Contributions towards the administrative and project costs of national amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	43,126,937	545,063	...	41,337,201
...	4,568,000	...	...	...	...	4,568,000	Contributions to the Canadian Sport and Fitness Administration Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,525,640	42,360	...	4,568,000
...	4,950,000	...	...	...	...	4,950,000	Contributions towards the academic, living and training expenses of outstanding amateur athletes	4,949,862	138	...	4,633,041
...	4,807,000	11,000,000	...	...	...	15,807,000	Payments in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada	15,647,068	159,932	...	18,248,500

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
			Adjustments and transfers								
Available from previous years	As shown in										
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	6,178,000	930,000	...	838,000	...	7,946,000	Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	7,945,851	149	...	7,030,256
...	1,061,000	...	...	...	...	1,061,000	Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	1,000,000	61,000	...	800,000
...	65,629,000	11,930,000	...	445,000	...	78,004,000		77,195,358	808,642	...	76,616,998
...	**6,071,582,000**	**921,218,000**	**...**	**5,411,000**	**(9,566,600)**	**6,988,644,400**	**Total—Contributions**	**6,981,767,697**	**6,876,703**	**...**	**6,312,900,405**
							Program Summary by Activity				
...	15,000	...	...	25,000	...	40,000	Food safety, quality and nutrition	40,000	...	...	15,000
...	...	...	...	...	...	...	Drug safety, quality and efficacy	...	...	...	3,000
...	105,000	...	...	...	...	105,000	Environmental quality and hazards	105,000	...	...	55,000
...	8,700,000	...	...	(2,084,000)	...	6,616,000	National health surveillance	5,339,314	1,276,686	...	6,352,141
...	163,169,000	12,288,000	...	(2,559,000)	...	172,898,000	Indian and northern health services	168,383,754	4,514,246	...	150,685,910
...	...	850,000	...	...	...	850,000	Occupational and environmental health services	386,671	463,329	...	...
...	41,603,000	...	...	9,913,000	...	51,516,000	Health services and promotion	50,482,279	1,033,721	...	56,155,867
...	5,801,000,000	897,000,000	...	...	(9,566,600)	6,688,433,400	Health insurance	6,688,433,400	...	...	6,033,032,500
...	65,629,000	11,930,000	...	445,000	...	78,004,000	Fitness and amateur sport	77,195,358	808,642	...	76,616,998
...	**6,080,221,000**	**922,068,000**	**...**	**5,740,000**	**(9,566,600)**	**6,998,462,400**	**Total Program**	**6,990,365,776**	**8,096,624**	**...**	**6,322,916,416**
							Social Program				
							Grants				
							Income security				
...	2,806,000,000	13,000,000	...	...	2,128,900	2,821,128,900	(S) Family allowances payments	2,821,128,900	...	...	2,736,015,663
...	14,065,000,000	(228,000,000)	...	...	(28,707,879)	13,808,292,121	(S) Old age security payments	13,808,292,121 (1)	...	...	12,781,212,054 (1)
...	4,335,000,000	(188,000,000)	...	...	(7,744,270)	4,139,255,730	(S) Guaranteed income supplement payments	4,139,255,730 (1)	...	...	3,928,391,486 (1)
...	504,000,000	(57,000,000)	...	...	(1,304,298)	445,695,702	(S) Spouse's allowance payments	445,695,702 (1)	...	...	421,212,054 (1)
...	21,710,000,000	(460,000,000)	...	...	(35,627,547)	21,214,372,453		21,214,372,453	...	...	19,866,831,257

							Social development				
...	3,327,000	...	...	...	...	3,327,000	Grants to national voluntary social service organizations to assist with the operating costs of national offices	3,326,408	592	...	3,327,000
...	**21,713,327,000**	**(460,000,000)**	**...**	**...**	**(35,627,547)**	**21,217,699,453**	**Total—Grants**	**21,217,698,861**	**592**	**...**	**19,870,158,257**
							Contributions				
							Cost-shared programs				
...	5,687,000,000	231,900,000	...	...	211,430,611	6,130,330,611	(S) Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act	6,130,330,611	...	...	5,966,926,189
...	118,700,000	31,025,000	...	...	...	149,725,000	Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder	149,722,566	2,434	...	111,133,904
...	20,000,000	(6,675,000)	...	...	...	13,325,000	Alcohol and drug treatment and rehabilitation—Payments to provinces and territories in accordance with agreements, pursuant to the Department of National Health and Welfare Act, approved by the Governor in Council	12,399,886	925,114	...	10,293,098
...	5,825,700,000	256,250,000	...	...	211,430,611	6,293,380,611		6,292,453,063	927,548	...	6,088,353,191
							Social development				
...	7,496,000	50,000	...	...	...	7,546,000	Contributions to provinces, welfare agencies including schools of social work, and to individuals to support activities of national importance for improvement of welfare services. Contributions to community groups, professional associations, individuals and non-profit organizations for projects related to the prevention, protection, treatment and community awareness aspects of family violence	7,543,203	2,797	...	8,976,033

Transfer Payments—*Continued*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	17,250,000	...	...	...	...	17,250,000	Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada	15,393,243	1,856,757	...	13,148,832
...	15,000,000	...	...	...	...	15,000,000	Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	13,652,011	1,347,989	...	15,293,012
...	16,500,000	550,000	...	...	...	17,050,000	Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health service agencies and other para-public organizations which involve seniors in the design and delivery of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability and accessibility of resources which support the social welfare, health and education of seniors	17,043,963	6,037	...	16,705,790
...	56,246,000	600,000	...	...	...	56,846,000		53,632,420	3,213,580	...	54,123,667
...	**5,881,946,000**	**256,850,000**	...	...	**211,430,611**	**6,350,226,611**	**Total—Contributions**	**6,346,085,483**	**4,141,128**	...	**6,142,476,858**

							Program Summary by Activity				
...	21,710,000,000	(460,000,000)	...	...	(35,627,547)	21,214,372,453	Income security	21,214,372,453	...	...	19,866,831,257
...	5,825,700,000	256,250,000	...	...	211,430,611	6,293,380,611	Cost-shared programs	6,292,453,063	927,548	...	6,088,353,191
...	59,573,000	600,000	...	...	...	60,173,000	Social development	56,958,828	3,214,172	...	57,450,667
...	**27,595,273,000**	**(203,150,000)**	**...**	**...**	**175,803,064**	**27,567,926,064**	**Total Program**	**27,563,784,344**	**4,141,720**	**...**	**26,012,635,115**
...	**33,678,105,000**	**720,017,000**	**...**	**5,240,000**	**166,236,464**	**34,569,598,464**	**Total Department**	**34,557,159,660**	**12,438,804**	**...**	**32,338,672,531**
							Federal Office of Regional Development—Quebec(2)				
							Grants				
							Promotion of the economic development of the regions of Quebec				
...	...	...	...	250,000	...	250,000	Grants to the Gaspé—Magdalen Islands Economic Development Corporation	250,000	...	...	...
...	...	...	...	150,000	...	150,000	Grants under the support program for fashion design	82,000	68,000	...	...
...	**...**	**...**	**...**	**400,000**	**...**	**400,000**	**Total—Grants**	**332,000**	**68,000**	**...**	**...**
							Contributions				
							Promotion of the economic development of the regions of Quebec				
...	...	1	23,521,900	(1,854,213)	...	21,667,688	Contributions under the Industrial and Regional Development Act and outstanding commitments under discontinued predecessor programs	21,638,622	29,066	...	67,738,689
...	...	...	165,000	(3,000)	...	162,000	Contributions under Sub-Agreements made pursuant to Economic and Regional Development Agreements/General Development Agreements with provinces	162,000	...	...	195,000
...	...	...	289,000	(77,164)	...	211,836	Contributions under the Eastern Quebec Development Plan	211,836	...	...	302,887
...	...	...	10,041,900	(2,412,780)	...	7,629,120	Contributions under the Special Program for the Laprade Region	7,629,120	...	...	15,725,360
...	...	...	1,088,000	(663,598)	...	424,402	Contributions under the Atlantic Enterprise Program	424,402	...	...	596,657
...	...	...	691,000	(200,712)	...	490,288	Contributions under the Bas St-Laurent/Gaspésie Development Program	490,288	...	...	1,592,011
...	...	...	1,146,000	(230,739)	...	915,261	Contributions under the special program for the Thetford Mines Region	915,261	...	...	3,825,234
...	...	...	300,000	202,185	...	502,185	Contributions to the Centre d'initiative technologique de Montréal	502,185	...	...	513,019
...	...	...	16,783,500	(5,315,813)	...	11,467,687	Contribution under the Manufacturing Productivity Improvement Program	11,467,687	...	...	7,556,637
...	...	...	10,791,100	345,028	...	11,136,128	Contributions to Enterprise Development Program	11,136,128	...	...	12,089,030
...	...	...	11,551,714	(7,474,053)	...	4,077,661	Contributions to the Recovery Program for East Montreal	4,077,661	...	...	5,270,062
...	...	...	2,850,000	(2,142,389)	...	707,611	Contributions to the Corporation for the Economic and Social Renewal of South West Montreal	707,611	...	...	62,840

Transfer Payments—*Concluded*

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
...	...	...	25,000	...	...	25,000	Contributions to the Commercial Arbitration Centre	25,000	...	...	25,000
...	...	...	4,764,000	(3,464,257)	...	1,299,743	Contributions to the Municipality of Sept-Iles	1,299,743	...	...	2,317,874
...	...	...	20,000,000	(5,583,660)	...	14,416,340	Contributions to the Aluminerie Alouette Inc.	14,416,340	...	...	25,583,660
...	...	...	200,000	368,800	...	568,800	Contributions to the Montreal International Conference Centre	568,757	43	...	431,243
...	...	...	1,200,000	(656,205)	...	543,795	Contributions to the Quebec Salmon Economic Development Program	543,795	...	...	...
...	...	...	3,101,613	(547,958)	...	2,553,655	Contributions to the Programme d'appui	2,512,209	41,446	...	922,116
...	...	...	3,622,673	(986,635)	...	2,636,038	Contributions to the Innovation Assistance Program	2,588,157	47,881	...	...
...	...	...	2,020,000	(259,113)	...	1,760,887	Contributions to the Program for disadvantaged areas	1,760,887	...	...	...
...	...	...	16,250,000	(495,900)	...	15,754,100	Contributions to the Parc des Îles Program	15,754,100	...	...	2,303,260
...	...	...	3,000,000	2,812,489	...	5,812,489	Contributions to the 350th Anniversary of Montreal	5,812,489	...	...	...
...	...	...	...	537,786	...	537,786	Contributions under the support program for fashion design	537,786	...	...	...
...	...	...	...	71,127	...	71,127	Contributions to the Corporation du Centre d'incubation d'entreprises du Québec Inc. (INNO—Centre Québec)	71,127	...	...	100,000
...	...	...	...	33,390	...	33,390	Contributions under the Saguenay—Lac-St-Jean Development Program	33,390	...	...	44,631
...	...	...	...	532,721	...	532,721	Contributions to the Saguenay—Lac-St-Jean Economic Development Corporation	532,721	...	...	...
...	...	...	...	500,000	...	500,000	Contributions to the Baie des Chaleurs Aquaculture Program	500,000	...	...	3,800,000
...	...	...	...	140,925	...	140,925	Contributions under the Gaspé—Magdalen Islands Program	140,925	...	...	...
...	...	...	...	183,872	...	183,872	Contributions under the support program for Technology Development Assistance Centres	183,872	...	...	...
...	...	...	...	250,000	...	250,000	Contribution to the Upper Richelieu Hot Air Balloon Festival	250,000	...	...	150,000
...	...	...	...	16,446,422	...	16,446,422	Contributions under the Canada/ Québec Industrial and Tourism Sub-Agreements	16,446,422	...	...	32,235,032
...	...	...	90,000	(90,000)	...	...	Contributions to the Technology Park	...	...	...	201,761
...	...	...	36,000	(36,000)	...	...	Contributions to the Centre de Plastique de Bellechasse Inc.	...	...	...	357,519
...	...	...	2,759,000	(2,759,000)	...	...	Contributions to the industrial infrastructure—Matane	...	...	...	14,825,851
...	...	...	3,000,000	(3,000,000)	...	...	Contributions to the Tourist Attraction and Infrastructure Program	...	...	...	...

...	...	...	800,000	(800,000)	...	...	Contributions to the Canada-Quebec Industrial Infrastructures Assistance Program	...	...	...	...
...	...	...	...	267,298	...	267,298	Contributions under the Special Assistance Program for the Quebec Metro High Tech Park	267,298	...	...	...
...	...	...	...	398,385	...	398,385	Contributions under the Programme de la Société du Théâtre Capitol de Québec	398,385	...	...	...
...	...	...	...	1,263,612	...	1,263,612	Contributions to the Assistance Program for Research Institutes	1,263,612	...	...	...
...	...	...	...	174,149	...	174,149	Contributions under the Assistance Program for Montreal Regional Development	174,149	...	...	...
...	...	...	...	125,000	...	125,000	Contributions to the Montreal International Congress Centre	115,000	10,000	...	...
...	...	...	...	14,000,000	...	14,000,000	Contributions under the Canada-Quebec Subsidiary Agreement on Industrial Development (1991)	14,000,000	...	...	...
...	...	20,000,000	...	...	1,051,867	21,051,867	(S) Liabilities under the Small Businesses Loans Act	21,051,867	...	...	11,775,194
...	...	...	...	...	403,750	403,750	(S) Insurance payments under the Enterprise Development Program and garantees under the Industrial and Regional Development Program	403,750	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	523,223
...	**...**	**20,000,001**	**140,087,400**	**(400,000)**	**1,455,617**	**161,143,018**	**Total—Contributions**	**161,014,582**	**128,436**	**...**	**211,063,790**
...	**...**	**20,000,001**	**140,087,400**	**...**	**1,455,617**	**161,543,018**	**Total Program**	**161,346,582**	**196,436**	**...**	**211,063,790**[2]
							Medical Research Council				
							Grants				
							Grants and scholarships				
...	240,814,000	...	...	...	...	240,814,000	Grants and scholarships in aid of research	240,797,453	16,547	...	215,546,000
...	...	...	...	...	...	...	Grants to the Networks of Centres of Excellence	...	...	...	19,874,766
...	**240,814,000**	**...**	**...**	**...**	**...**	**240,814,000**	**Total Program**	**240,797,453**	**16,547**	**...**	**235,420,766**
...	**3[illegible]18,919,000**	**740,017,001**	**140,087,400**	**5,240,000**	**167,692,081**	**34,971,955,482**	**Total Ministry**	**34,959,303,695**	**12,651,787**	**...**	**32,785,157,087**[2]

(S) Statutory transfer payment.

(1) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(2) During the year, Federal Office of Regional Development—Quebec was created. Certain responsibilities have been transferred from Industry, Science and Technoloy to this new agency. Therefore, the previous year's expenditure has been restated by $211,063,790.

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Department			
Departmental Administration Program			
Budgetary (respendable revenues)			
Departmental executive			
Cost recovery *re:* Canada Pension Plan	13,000	...	...
Policy, planning and information			
Cost recovery *re:* Canada Pension Plan	85,000	18,000	7,000
Corporate management			
Cost recovery *re:* Canada Pension Plan	1,360,000	1,524,000	2,342,000
Total Program—Budgetary	**1,458,000**(1)	**1,542,000**	**2,349,000**
Social Program			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	51,668,000	54,669,987	62,668,000
Program administration			
Recoverable expenditures on behalf of the Canada Pension Plan	2,035,000	...	...
Total Program—Budgetary	**53,703,000**(1)	**54,669,987**	**62,668,000**
Total Department—Budgetary	**55,161,000**(1)	**56,211,987**	**65,017,000**
Total Ministry—Budgetary	**55,161,000**	**56,211,987**	**65,017,000**

(1) The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

	Current year	Previous year
	$	$
Department		
Departmental Administration Program		
Tax Revenue—		
Goods and services tax	2,213	(17)
Total Tax Revenue	**2,213**	**(17)**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	351,227	179,953
Refunds of purchased goods and services	49,729	88,822
	400,956	268,775
Services and service fees—		
Staff accommodation	20,357	25,442
Other non-tax revenue—		
Adjustment of prior years recoveries—Canada Pension Plan	...	414,000
Sundries	158,544	161,467
	158,544	575,467
Total Non-Tax Revenue	**579,857**	**869,684**
Total Program	**582,070**	**869,667**
Health Program		
Tax Revenue—		
Goods and services tax	14,313	2,390
Total Tax Revenue	**14,313**	**2,390**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	3,138,096	3,098,066
Refunds of purchased goods and services	1,324,049	716,443
Refunds of capital expenditures	61,962	226,406
Refunds of transfer payments	809,988	745,159
Sundries	579	...
	5,334,674	4,786,074
Privileges, licences and permits—		
Food and drug analysis fees	8,650	8,300

Revenue—*Continued*

	Current year	Previous year
	$	$
Services and service fees—		
Inpatient services	23,428,367	20,374,160
Outpatient services	5,274,139	5,408,795
Cost sharing agreements	3,636,329	2,593,651
Staff accommodation	1,113,836	892,446
Concessions	100,759	73,426
Radiation and dosimetry services	1,331,896	1,372,691
Interest Blue Cross	158,529	...
Sundries	152,252	158,179
	35,196,107	30,873,348
Proceeds from sales—		
Dietary revenue	214,304	128,870
Pharmacy revenue	95,966	95,974
Sundries	17,935	1,269
	328,205	226,113
Other non-tax revenue—		
Food and drug penalties	120,058	56,951
Food and drug seizures	27,081	270,979
Opium and narcotic penalties	3,775,727	3,972,754
Opium and narcotic seizures	4,407,604	4,314,733
Proceeds from Federal-Provincial lotteries	47,828,141	45,277,387
Sundries	138,399	403,996
	56,297,010	54,296,800
Total Non-Tax Revenue	**97,164,646**	**90,190,635**
Total Program	**97,178,959**	**90,193,025**
Social Program		
Tax Revenue—		
Goods and services tax	28	1,692
Total Tax Revenue	**28**	**1,692**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	360,759	372,860
Refunds of purchased goods and services	1,072,000	125,573
Refunds of capital expenditures	40	...
Refunds of transfer payments	9,256,433	275,783
	10,689,232	774,216
Other non-tax revenue	23,992	16,286
Total Non-Tax Revenue	**10,713,224**	**790,502**
Total Program	**10,713,252**	**792,194**
Total Department	**108,474,281**	**91,854,886**
Federal Office of Regional Development—Quebec(2)		
Non-Tax Revenue—		
Return on investments—(1)		
Provincial governments—		
Special areas and highways agreement	9,254,528	9,500,801
Miscellaneous—		
Industrial and Regional Development Program (Excelitor)	102,096	169,313
	9,356,624	9,670,114
Refunds of previous years' expenditure	4,346,893	7,780,506
Services and service fees—		
Service fees—Loans garantee	1,360,028	1,296,545
Other non-tax revenue—		
Interest—Contractual default	64,445	...
Other refunds	1,848	16,697
	66,293	16,697
Total Program	**15,129,838**	**18,763,862** (2)
Medical Research Council		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds from previous years' awards	286,067	137,727
Adjustments of Prior Year's Payables at Year End	30,721	9,918
Sundries	1,211	...
	317,999	147,645
Other non-tax revenue	...	5
Total Program	**317,999**	**147,650**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Goods and services tax	16,554	4,065
Total Tax Revenue	16,554	4,065
Non-Tax Revenue—		
Return on investments	9,356,624	9,670,114
Refunds of previous years' expenditure	21,089,754	13,757,216
Privileges, licences and permits	8,650	8,300
Services and service fees	36,576,492	32,195,335
Proceeds from sales	328,205	226,113
Other non-tax revenue	56,545,839	54,905,255
Total Non-Tax Revenue	123,905,564	110,762,333
Total Ministry	**123,922,118**	**110,766,398** (2)

(1) Interest unless otherwise indicated.

(2) During the year, Federal Office of Regional Development—Quebec was created. Certain responsibilities have been transferred from Industry, Science and Technology to this new agency. Therefore, the previous year's revenue has been restated by $18,763,862.

SECTION 20

1991-92
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

CONTENTS

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Programs by activity	20.4
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Details of amounts credited to the vote	20.6
Revenue	20.7

Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise
To administer the Excise Act, the Excise Tax Act (including GST) and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs
To administer the Customs Act, Customs Tariff, Special Import Measures Act and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate Administration
To provide management direction, planning co-ordination and central administrative services to the Department.

Taxation

Objective

To assess and collect in a fair and equitable manner, income taxes, as well as pension and unemployment insurance payments through the administration and enforcement of the Income Tax Act, various federal and provincial statutes related thereto, including parts of the Canada Pension Plan and Unemployment Insurance Act and various provincial tax credit plans.

Activity Description

Assistance to Taxpayers and Assessment of Returns
To foster self-assessment and compliance by the taxpayer, this Activity includes: communicating to taxpayers their rights and obligations; providing them with the necessary forms and information for filing returns accurately and on time; responding to taxpayer enquiries; processing and assessing their returns when received; and advising them of the results through the issuance of Notices of Assessment. Also included is an advisory function provided to other Government departments with respect to the administrative feasibility of new legislation and tax treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

Post-Assessing Compliance Programs
To ensure fairness in the self-assessment system, this Activity carries out a range of post-assessing examinations, audits and investigations to verify the facts and reassesses taxpayers according to the results.

Collections and Accounting
To collect and account for tax revenues, this Activity is concerned with collections of: amounts deducted at source by employers on behalf of employees; amounts remitted on behalf of non-residents, self-employed individuals and corporations based on estimates of their tax liabilities; and outstanding balances resulting from assessment or re-assessment. Also included, is the recording and crediting of all remittances to taxpayers, Canada Pension Plan, Unemployment Insurance, federal, and provincial accounts, as appropriate.

Appeals
To provide taxpayers with a means of redress, this Activity involves the resolution of Notices of Objection and Appeals by an independent review of an assessment or re-assessment contested by a taxpayer. Included in this Activity is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the Canada Pension Plan Act and the Unemployment Insurance Act.

Administration and EDP Services
Includes executive direction provided by Head Office as well as by the five Regional Offices, electronic data processing services, internal audit and program evaluation, financial management, office of systems and services, security, human resources activities, training and Legal Services.

Ministry Summary

Source of authorities							Disposition of authorities			
Available from previous years	As shown in Main Estimates	As shown in Supplementary Estimates	Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$			$	$	$	$
						Customs and Excise				
...	820,602,000	...	...	820,602,000	1	Operating expenditures				
...	...	...	(6,899,999)	(6,899,999)		Transfer to Vote 5				
...	820,602,000	...	(6,899,999)	813,702,001		Total—Vote 1	780,365,988	33,336,013	...	761,840,934
...	44,699,000	...	...	44,699,000	5	Capital expenditures				
...	...	1	...	1	5c	Transfer of $6,899,999 from National Revenue Vote 1				
...	...	...	6,899,999	6,899,999		Transfer from Vote 1				
...	44,699,000	1	6,899,999	51,599,000		Total—Vote 5	49,761,171	1,837,829	...	100,478,514
...	51,100	...	...	51,100	(S)	Minister of National Revenue—Salary and motor car allowance	51,100	...	...	49,825
...	90,461,000	...	8,652,000	99,113,000	(S)	Contributions to employee benefit plans	99,113,000	...	...	64,875,000
...	...	...	...	...		Appropriations not required for the current year	...	...	...	700
...	**955,813,100**	**1**	**8,652,000**	**964,465,101**		**Total Program—Budgetary**	**929,291,259**	**35,173,842**	**...**	**927,244,973**
						Taxation				
...	1,043,898,000	...	...	1,043,898,000	10	Operating expenditures				
...	...	...	(5,076,383)	(5,076,383)		Transfer to Vote 15				
...	1,043,898,000	...	(5,076,383)	1,038,821,617		Total—Vote 10	1,036,969,857	1,851,760	...	999,146,936
...	38,436,000	...	...	38,436,000	15	Capital expenditures				
...	...	18,131,617	...	18,131,617	15b	Transfer of $5,076,383 from National Revenue Vote 10				
...	...	...	5,076,383	5,076,383		Transfer from Vote 10				
...	38,436,000	18,131,617	5,076,383	61,644,000		Total—Vote 15	49,742,679	11,901,321	...	52,925,489
...	136,787,000	...	13,083,000	149,870,000	(S)	Contributions to employee benefit plans	149,870,000	...	...	131,740,000
...	...	...	271,288	271,288	(S)	Federal and Supreme Court awards	271,288[1]	...	...	264,448
...	**1,219,121,000**	**18,131,617**	**13,354,288**	**1,250,606,905**		**Total Program—Budgetary**	**1,236,853,824**	**13,753,081**	**...**	**1,184,076,873**
...	**2,174,934,100**	**18,131,618**	**22,006,288**	**2,215,072,006**		**Total Ministry—Budgetary**	**2,166,145,083**	**48,926,923**	**...**	**2,111,321,846**

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

[1] This amount includes $128,270—Federal Court awards, $141,457—Court cost awards/appeals, $1,561—Supreme Court awards.

Programs by Activity

Source of authorities									Disposition of authorities			
	As shown in		Adjustments and transfers									
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$	$		$	$	$	$
								Customs and Excise				
								Operating				
...	410,275,000	...	...	(48,359,082)	2,669,783	...	364,585,701	Excise	339,591,662	24,994,039	...	334,924,783
...	401,681,000	...	...	24,862,983	5,265,973	...	431,809,956	Customs	426,503,301	5,306,655	...	409,597,841
...	99,158,100	...	...	16,596,100	716,244	...	116,470,444	Corporate administration	113,435,125	3,035,319	...	82,243,835
...	911,114,100	...	...	(6,899,999)	8,652,000	...	912,866,101	Total—Operating	879,530,088	33,336,013	...	826,766,459
								Capital				
...	22,787,000	1	...	(2,246,001)	...	...	20,541,000	Excise	19,545,530	995,470	...	84,636,144
...	17,135,000	...	...	3,357,400	...	...	20,492,400	Customs	15,812,644	4,679,756	...	11,035,635
...	4,777,000	...	...	5,788,600	...	...	10,565,600	Corporate administration	14,402,997	(3,837,397)	...	4,806,735
...	44,699,000	1	...	6,899,999	...	...	51,599,000	Total—Capital	49,761,171	1,837,829	...	100,478,514
								Program Summary				
...	433,062,000	1	...	(50,605,083)	2,669,783	...	385,126,701	Excise	359,137,192	25,989,509	...	419,560,927
...	418,816,000	...	...	28,220,383	5,265,973	...	452,302,356	Customs	442,315,945	9,986,411	...	420,633,476
...	103,935,100	...	...	22,384,700	716,244	...	127,036,044	Corporate administration	127,838,122	(802,078)	...	87,050,570
...	**955,813,100**	**1**	**...**	**...**	**8,652,000**	**...**	**964,465,101**	**Total Program—Budgetary**	**929,291,259**	**35,173,842**	**...**	**927,244,973**
								Taxation				
								Operating				
...	391,421,000	(2,380,000)	...	1,433,000	3,223,000	...	393,697,000	Assistance to taxpayers and assessment of returns	396,481,840	(2,784,840)	...	575,854,113
...	288,072,000	504,000	...	9,680,000	4,583,000	...	302,839,000	Post-assessing compliance programs	277,770,192	25,068,808	...	449,145,826
...	228,029,000	(1,684,000)	...	834,000	2,330,000	...	229,509,000	Collections and accounting	239,232,012	(9,723,012)	...	75,006,193
...	41,993,000	(1,175,000)	...	1,094,000	438,000	...	42,350,000	Appeals	41,683,189	666,811	...	38,402,180
...	345,436,000	(341,383)	...	(13,041,000)	2,780,288	...	334,833,905	Administration and electronic data processing services	336,102,522	(1,268,617)	...	90,237,315
...	1,294,951,000	(5,076,383)	...	...	13,354,288	...	1,303,228,905	Total—Operating	1,291,269,755	11,959,150	...	1,228,645,627
								Capital				
...	1,448,000	490,000	...	...	...	...	1,938,000	Assistance to taxpayers and assessment of returns	1,873,759	64,241	...	32,672,470
...	54,000	4,400,000	...	...	...	...	4,454,000	Post-assessing compliance programs	3,223,015	1,230,985	...	4,826,055
...	1,282,000	228,000	...	...	...	...	1,510,000	Collections and accounting	701,471	808,529	...	813,829
...	190,000	...	...	...	...	...	190,000	Appeals	255,821	(65,821)	...	98,562

...	35,462,000	18,090,000	...	...	...	...	53,552,000	Administration and electronic data processing services	43,688,613	9,863,387	...	14,514,573
...	38,436,000	23,208,000	...	...	...	...	61,644,000	Total—Capital	49,742,679	11,901,321	...	52,925,489
								Transfer payments				
...	124,000	...	...	...	...	...	124,000	Administration and electronic data processing services	96,173	27,827	...	97,609
...	(114,390,000)	...	...	...	...	...	(114,390,000)	Revenue credited to the vote[1]	(104,254,783)	(10,135,217)	...	(97,591,852)
								Program Summary				
...	392,869,000	(1,890,000)	...	1,433,000	3,223,000	...	395,635,000	Assistance to taxpayers and assessment of returns	398,355,599	(2,720,599)	...	608,526,583
...	288,126,000	4,904,000	...	9,680,000	4,583,000	...	307,293,000	Post-assessing compliance programs	280,993,207	26,299,793	...	453,971,881
...	229,311,000	(1,456,000)	...	834,000	2,330,000	...	231,019,000	Collections and accounting	239,933,483	(8,914,483)	...	75,820,022
...	42,183,000	(1,175,000)	...	1,094,000	438,000	...	42,540,000	Appeals	41,939,010	600,990	...	38,500,742
...	381,022,000	17,748,617	...	(13,041,000)	2,780,288	...	388,509,905	Administration and electronic data processing services	379,887,308	8,622,597	...	104,849,497
...	(114,390,000)	...	...	...	...	...	(114,390,000)	Revenue credited to the vote	(104,254,783)	(10,135,217)	...	(97,591,852)
...	**1,219,121,000**	**18,131,617**	**...**	**...**	**13,354,288**	**...**	**1,250,606,905**	**Total Program—Budgetary**	**1,236,853,824**	**13,753,081**	**...**	**1,184,076,873**
...	**2,174,934,100**	**18,131,618**	**...**	**...**	**22,006,288**	**...**	**2,215,072,006**	**Total Ministry—Budgetary**	**2,166,145,083**	**48,926,923**	**...**	**2,111,321,846**

[1] Amounts credited to the vote were not allocated to activities.

Transfer Payments

Source of authorities								Disposition of authorities			
	As shown in		Adjustments and transfers								
Available from previous years	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
$	$	$	$	$	$	$		$	$	$	$
							Taxation				
							Contributions				
							Administration and electronic data processing services				
...	124,000	...	...	...	...	124,000	Contributions to Tax Administrators Associations	96,173	27,827	...	97,609
...	**124,000**	...	...	...	...	**124,000**	**Total Program**	**96,173**	**27,827**	...	**97,609**
...	**124,000**	...	...	...	...	**124,000**	**Total Ministry**	**96,173**	**27,827**	...	**97,609**

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	$	$	$
Taxation			
Budgetary (respendable revenues)			
Canada Pension Plan	59,303,000	49,666,985	53,187,000
Unemployment insurance	45,743,000	45,743,000	44,000,000
Statistics Canada (Census)	9,344,000	8,844,798	404,852
Total Program—Budgetary	**114,390,000**	**104,254,783**	**97,591,852**
Total Ministry—Budgetary	**114,390,000**	**104,254,783**	**97,591,852**

	Current year	Previous year
	$	$
Customs and Excise		
Tax Revenue—		
Goods and services tax	29,496,015,989	3,573,195,968
Less: Government tax remission order	804,143,928	212,185,286
refunds/rebates and interest paid	11,329,931,865	196,462,197
	12,134,075,793	*408,647,483*
	17,361,940,196	3,164,548,485
Sales tax—		
Domestic	139,263,472	11,378,017,555
Importations	2,086,244	2,204,161,048
	141,349,716	*13,582,178,603*
Less: drawbacks	15,267,042	30,908,339
refunds	450,906,296	667,116,520
rebates	2,245,021	8,883,423
	468,418,359	*706,908,282*
Telecommunications services	2,134,395	877,197,240
Less: refunds	574,068	737,282
	1,560,327	*876,459,958*
	(325,508,316)	13,751,730,279
Sales tax—Inventory rebate	1,644,061,469	1,053,353,848
	(1,969,569,785)	12,698,376,431[1]
Customs import duties	4,664,612,003	4,683,311,462
Provincial taxes	7,091,108	4,568,017
	4,671,703,111	*4,687,879,479*
Less: drawbacks	415,387,015	406,210,732
refunds	249,847,051	272,349,275
provincial transfers	7,091,108	4,442,720
	672,325,174	*683,002,727*
	3,999,377,937	4,004,876,752
Excise duties—		
Matured spirits	370,339,211	405,864,149
Unmatured spirits	5,705,828	4,586,915
Beer	558,151,989	418,521,032
Spirit coolers	7,551,892	3,483,041
Cigarettes	1,014,031,505	1,246,273,250
Cigars	5,193,690	1,744,213
Manufactured tobacco	112,300,448	106,331,649
Canadian raw leaf tobacco	223,855	17,842
Licences and miscellaneous	33,377	37,021
	2,073,531,795	*2,186,859,112*
Less: refunds	85,985	17,186
	2,073,445,810	2,186,841,926[1]
Excise tax—Motive fuel—Gasoline	3,162,483,066	2,975,727,831
Less: refunds	24,536,838	47,968,022
	3,137,946,228	2,927,759,809[1]
Excise tax—Aviation gas and diesel fuel—		
Aviation gas	58,005,444	54,956,187
Diesel fuel	253,389,163	285,835,873
	311,394,607	*340,792,060*
Less: rebates	11,672,209	76,228,189
	299,722,398	264,563,871[1]
Other excise taxes and duties—		
Manufacturers' taxes—		
Cigarettes	1,967,851,634	990,985,906
Cigars	20,360,294	10,178,918
Tobacco	192,040,691	62,148,047
Tobacco products inventory rebate	90,635,163	...
Jewellery	47,759,266	45,716,004
Lighters	150,919	3,174,081
Automobiles	1,545,296	182,138,730
Matches	39,637	345,444
Playing cards	6,481	963,835
Coin games	26,699	2,192,786
Smokers' accessories	21,577,368	15,983,404
Automotive air conditioners	80,775,299	70,058,147
Wines	105,927,662	93,291,049
Miscellaneous	7,955,070	1,381,005
	2,536,651,479	*1,478,557,356*
Softwood lumber products charge	26,629,777	47,314,069
Less: refunds	168,722	338,940
transfers to provinces	17,711,895	48,986,652
	17,880,617	*49,325,592*
Telecommunications programming services	62,340	127,531,520
Less: refunds	...	1,804,207
	62,340	*125,727,313*
Less: drawbacks	671,142	1,882,992
other refunds	58,573,338	39,330,036
bad debt deduction	2,933,761	36,927,784
	62,178,241	*78,140,812*
	2,483,284,738	1,524,132,334[1]
Total Tax Revenue	**27,386,147,522**	**26,771,099,608**[2]

Revenue—*Continued*

	Current year	Previous year
	$	$
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Public buildings and properties—Rental	277,579	171,636
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	386,390	313,891
Adjustments of Prior Year's Payables at Year End	8,757,466	2,523,440
	9,143,856	2,837,331
Privileges, licences and permits—		
Brokers licence fees	406,104	352,811
Services and service fees—		
Customs bonded warehouse fees	1,226,944	1,409,271
Special services fees	2,457,492	2,499,809
Other fees	3,000,028	4,641,089
	6,684,464	8,550,169
Proceeds from sales—		
Sale of unclaimed goods, seals, etc.	1,414,379	604,880
Spirit age labels	341,061	439,678
Other	378,507	151,057
	2,133,947	1,195,615
Other non-tax revenue—		
Penalties—Goods and services tax	11,933,190	...
Interest—Goods and services tax	7,054,353	...
Penalties—Other	10,323,607	15,254,130
Interest—Other	16,033,072	19,953,102
Customs seizures	161,106	77,908
Investigation services seizures	877,531	964,667
Port seizures	13,357,989	16,095,753
Duty free shops	3,392,505	2,660,904
Other	4,437,272	1,210,070
	67,570,625	56,216,534 (1)
Total Non-Tax Revenue	**86,216,575**	**69,324,096** (2)
Total Program	**27,472,364,097**	**26,840,423,704**
Taxation		
Tax Revenue—		
Income tax—		
Personal—		
Deductions at source	39,404,649,380	37,107,193,029
Other collections	21,817,042,335	20,493,592,902
	61,221,691,715	*57,600,785,931*
Corporation	9,359,452,208	11,726,220,103
Non-resident	1,261,013,332	1,372,054,469
	71,842,157,255	70,699,060,503
Goods and services tax—		
Credit to persons	(2,262,083,262)	(598,044,121)
Other	124,664	6,051
	(2,261,958,598)	(598,038,070)
Petroleum and gas revenue tax—		
Petroleum and gas	4,449,277	(1,739,097)
Resource royalty	(1,033,975)	1,080,802
	3,415,302	(658,295)
Other	270,800,916	278,078,785
Total Tax Revenue	**69,854,414,875**	**70,378,442,923**
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	428,326	4,350,025
Adjustments of Prior Year's Payables at Year End	2,702,036	2,872,993
	3,130,362	7,223,018
Services and service fees—		
Ruling fees	1,732,093	1,483,865
Provincial tax credit fees	5,892,248	5,515,134
Accounts receivable	133,172	81,859
Foreign travel	151,707	143,186
Advance rulings	...	74,723
Inspection fees	416	138
	7,909,636	7,298,905
Proceeds from sales	...	18,161
Other non-tax revenue—		
Fines and forfeitures	4,873,143	4,204,447
Access to information	32,686	60,308
Rental of parking space	169,546	69,992
Law cost award	...	3,137
Sundry	6,597	123,163
	5,081,972	4,461,047
Total Non-Tax Revenue	**16,121,970**	**19,001,131**
Total Program	**69,870,536,845**	**70,397,444,054**

Revenue—*Concluded*

	Current year	Previous year
	$	$
Ministry Summary		
Tax Revenue—		
Income tax—		
Personal	61,221,691,715	57,600,785,931
Corporation	9,359,452,208	11,726,220,103
Non-resident	1,261,013,332	1,372,054,469
	71,842,157,255	*70,699,060,503*
Goods and services tax	15,099,981,598	2,566,510,415
Excise taxes and duties—		
Sales tax	(1,969,569,785)	12,698,376,431(1)
Customs import duties	3,999,377,937	4,004,876,752
Excise duties	2,073,445,810	2,186,841,926(1)
Other	2,483,284,738	1,524,132,334(1)
Energy taxes—		
Petroleum and gas revenue tax	3,415,302	(658,295)
Excise tax—Motive fuel—Gasoline	3,137,946,228	2,927,759,809(1)
Excise tax—Aviation gas and diesel fuel	299,722,398	264,563,871(1)
	10,027,622,628	*23,605,892,828*(1)
Other	270,800,916	278,078,785
Total Tax Revenue	97,240,562,397	97,149,542,531(2)
Non-Tax Revenue—		
Return on investments	277,579	171,636
Refunds of previous years' expenditure	12,274,218	10,060,349
Privileges, licences and permits	406,104	352,811
Services and service fees	14,594,100	15,849,074
Proceeds from sales	2,133,947	1,213,776
Other non-tax revenue	72,652,597	60,677,581(1)
Total Non-Tax Revenue	102,338,545	88,325,227(2)
Total Ministry	**97,342,900,942**	**97,237,867,758**

(1) Amends reporting in previous year's Public Accounts.

(2) An amount of $30,955,364 was reclassified from Tax Revenue to Non-Tax Revenue.

SECTION 21

1991-92
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries, allowances, travel and communication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the Parliament of Canada Act and the Members of Parliament Retiring Allowances Act. Provision of living allowances in accordance with the 41st Report of the Standing Senate Committee on internal economy, budgets and administration.

Officers in the Service of the Senate

Salaries and other expenses relating to the Clerk of the Senate, Parliamentary counsel, information services and support staff.

Administration

Administration of the personnel, financial and material management functions of the Senate including staffing, staff relations, pay and benefits, professional services, internal audit, and financial services, reporting and control. Acquisition of material resources and administrative support functions necessary for the effective and efficient operation of the Senate. Research assistance to Senators and Senate participation in the activities of parliamentary associations and official inter-parliamentary exchange visits.

Legislative Services and Committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration and provision of secretarial and other services to all standing and special Committees of the Senate. Consideration by Committees of legislation and special studies.

Building Services

Protection and security of Senators, personnel and physical facilities; telecommunications, page, guide and messenger services; provision of the services of an in-house printing facility, postal services; provision, maintenance and upkeep of accommodation, as well as furniture repair, picture framing and auxiliary services.

House of Commons

Objective

To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Activity Description

Members of the House

Salaries and allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Assistant Deputy Chairman of Committees, Leaders of the Opposition parties, other political officers of the House and Members of the House of Commons; staff salaries and related office expenses for the above and for the caucus research groups; the Government's contribution under the Members of Parliament Retiring Allowances Act and the Supplementary Retirement Benefits Act.

Procedural Services

Provision of advice, research and support on procedural and legal matters to the Speaker and Members of the House of Commons; preparation of official agenda and record of proceedings of the House of Commons and Committees; maintenance of House papers and records including editing and publication of House Journals; provision of advice, research assistance and administrative support to Committees; organization of the participation by the Canadian Parliament in the activities of Parliamentary associations and official exchanges. In addition there are: the official reporting and indexing of the deliberations of the House of Commons and Committees; the technical preparation and the automated production of all parliamentary publications as well as other procedural papers, documents and publications of the House of Commons.

Building Services

Provision of services as follows: Protection and Security provides for the protection of Members, employees, visitors and property, preserves the peace, maintains order and promotes security and fire safety in all buildings of the House and provides personal security for the Prime Minister and designated VIPs in the precincts of the House. Members' Services includes messenger and transportation services, pages, press gallery and the carillonneur and parking and traffic control. Parliamentary accommodation provides all office accommodation, tenant services, curatorial services and the implementation of environmental initiatives at the House of Commons. Logistics provides telecommunications services, maintenance, cleaning, furniture repair, office refurbishing, set-up of Committee and special function rooms, intrabuilding moves and auxiliary services (barber, tailor, masseur, picture framing).

Administration

Provision of services as follows: Support and Information Systems provides for procurement and materiel management; printing operations; postal and distribution services; electronic equipment for recording and simultaneous translation of House and Senate sittings and their committees; and, support services for all automated equipment. Public Information Office responds to public inquiries, prepares pamphlets about the activities of the House, maintains a central referral service, provides for guided tours and television broadcasting of House proceedings. Parliamentary Restaurant Services provides dining room, cafeteria and canteen services on the Parliamentary precinct. Human Resources manages staffing, the personnel planning process, personnel policies and procedures, and maintains the official languages program including the provision of training to Members, their spouses and employees of the House. Comptroller's Office directs financial management including processing and payment of accounts and staff payroll; financial planning and budgetary control; and, the development and implementation of accounting policies and systems. Program Evaluation and Audit reviews and appraises management controls, including financial, administrative and operational policies, systems and procedures.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and Other Information

Anticipate needs for information and respond to requests from Parliamentarians and their staff, initiating and preparing retrieval and reference aids. To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government publications, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps, etc.

Research Papers and Staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.